

2024 Schedule of Taxes
CPI Increase Effective 7/1/24

Business License Category	Section	Current Tax	New Tax 7/1/24
GENERAL BUSINESS LICENSE	1.A.1	\$225	\$232
Private detective, watchman service with a fixed place of business in the City or rendering a service within the City; loan company; and escrow	✓		
Dancing studio, studio of music, music lessons, bridge lessons, art studio, swim school and nursery schools	✓		
Dance halls	✓		
Barbershops, manicuring, facial massage, beauty parlors, cosmetic skin treatment and establishments where massage services are offered by an	✓		
Auto or boat parking or storage lot except when this type of lot is part of and associated with another business activity	✓		
Confectionery, candy, popcorn concessions operated in the foyer or lobby of theaters, places of amusements or public buildings	✓		
Advertising by means of searchlight, skylight, klieg light, portable flood light or any other such lighting device, subject to special permit from	✓		
Bench advertising, Subject to Chapter 5.08 and Chapter 5.64	✓		
Checkroom for storage of parcels or wearing apparel	✓		
Publishing a newspaper, newspaper agency	✓		
Special or seasonal sales, when not in connection with a fixed place of business	✓		
Laundry or similar business where the public may leave their wash to be done; laundrette, laundromats or dry cleaning on the premises by	✓		
Auto wrecking and junk dealers subject to compliance with the requirements of Chapter 5.60	✓		
Trained animal show	✓		
Bowling alleys subject to compliance with the requirements of Chapter 5.68	✓		
Health and culture establishments	✓		
New or used machinery	✓		
Selling or offering for sale stocks of machinery, goods, wares or merchandise advertised as bankrupt, sherriffs, assignee's, trustee's, creditor's,	✓		
Live theaters	✓		
Entertainment not in conjunction with a bar or restaurant serving alcoholic beverages, subject to prior approval of a Conditional Use Permit	✓		
Motion picture production not operating from a fixed place of business in the City, subject to compliance with the permit requirements of	✓		
Motion picture production	✓		
Pawnbrokers, subject to compliance with the requirements of Chapter 5.60	✓		
Pool and billiard parlors, subject to compliance with the licensing requirements of Chapter 5.68	✓		
Taxicabs and autos for hire, subject to compliance with Chapter 5.72	✓		
Tent shows, transient and other theatrical exhibitions of skill, physical and mental strength or ability, art or science, subject to prior approval of	✓		
Processions, parades, etc., in connection with any amusement or other enterprise operated for profit, subject to prior approval of a Special	✓		
Dating bureaus, compatibility matching services, counseling or advisory services	✓		
Motion picture theaters, subject to prior approval of a Conditional Use Permit	✓		
AUTO/BOAT/DEALER/MFG/WHOLESALE		fixed rates	fixed rates
Auto/Boat/Dealer/Mfg/Wholesale < \$3,000,000 Sales	1.A.2	* ✓ \$639	* ✓ \$658
Auto/Boat/Dealer/Mfg/Wholesale > \$3,000,000 Sales	1.A.2	* ✓ \$1,594	* ✓ \$1,642
Gasoline Service Stations	1.A.3	✓ \$3,191	✓ \$3,287

PROFESSIONAL AND SEMI-PROFESSIONAL SERVICES WITH A FIXED PLACE OF BUSINESS IN THE CITY	1.A.4	fixed rate plus rate per employee	fixed rate plus rate per employee
Professional and semi-professional services with a fixed place of business in the City, including but not limited to attorneys, income tax agents, auditors, accountants, architects, engineers, real estate brokers, chiropractors, dentists, opticians, optometrists, osteopaths, physicians, surgeons, veterinarians, and any other similar professions for which a State license is required, public stenographer, telephone services,	✓	\$446 plus \$25 per employee	\$459 plus \$25 per employee
LODGING	1.A.5	fixed rates per unit	fixed rates per unit
Apartments, Hotels, Motels, Rental of Residential Property, Care Centers. Includes STVRs subject to Ordinance 19-1395	✓	\$44 per unit, owner occupied exempted	\$45 per unit, owner occupied exempted
Trailer and Mobile Home Park	✓	\$37 per unit	\$38 per unit

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FOOD & BEVERAGE	1.A.6		
Restaurant without alcohol		\$318	\$328
Bar and restaurant with alcohol closing before 12am		\$766	\$789
Bar and restaurant with alcohol, closing after 12am three days or less per week (specific days must be identified in business tax certificate)		\$2,552	\$2,629
Bar and restaurant with alcohol, closing after 12am four days per week (specific days must be identified in business tax certificate)		\$3,827	\$3,942
Bar and restaurant with alcohol, closing after 12am five days or more per week (specific days must be identified in business tax certificate)		\$6,382	\$6,573
Food and/or beverage with drive-thru operation (Maximum tax - \$8,000)		\$1.00 per \$1,000 in gross receipts	\$1.00 per \$1,000 in gross receipts
RETAIL	1.A.7		
Retail < \$250,000 Sales		\$225	\$232
Retail > \$250,000 Sales (Maximum tax - \$8,000)		\$1.00 per \$1,000 in gross receipts	\$1.00 per \$1,000 in gross receipts
All retail establishments not expressly listed in another category		\$225	\$232
Supermarkets, Drug Stores, Liquor Stores, or Off-Sale Liquor		Greater of \$3,191 or \$1.00 per \$1,000 in gross receipts	Greater of \$3,287 or \$1.00 per \$1,000 in gross receipts
Off-Sale Alcohol Credit		\$1,500 credit for closing hours at or before 12am	\$1500 credit for closing hours at or before 12am
BUILDING CONTRACTORS	1.A.8	fixed rates	fixed rates
Contractors (A, B, C-10, C-36)		\$446	\$459
Subcontractor		\$351	\$362
MISCELLANEOUS	1.A.9		
Home occupations, in compliance with the regulations set forth in Section 17.08.020F		\$126	\$130
Catering/food trucks, subject to compliance with Sections 10.32.170, 10.32.180, 12.20.230(A), 12.20.300, 12.24.020, 12.28.030(10)		\$252 per vehicle	\$260 per vehicle
Hospital, animal hospital, sanitariums, mortuary, rest homes		\$1,916 plus \$25 per employee	\$1,973 plus \$25 per employee
Massage therapy, in compliance with the regulations set forth in Chapter 5.74 (excluding massage that is less than 25% of business activity).		\$958	\$987
Tattoo piercing studio, in compliance with the regulations set forth in Section 17.26.070		\$958	\$987
Services and delivery vehicles including but not limited to swimming pool maintenance services, installation and maintenance of portable		\$225 per vehicle	\$232 per vehicle
Solicitors/peddlers		\$256 per individual	\$264 per individual
Telephone Companies		\$1.00 per \$1,000 in Gross Receipts	\$1.00 per \$1,000 in Gross Receipts
Utility companies without a City franchise		\$1.00 per \$1,000 in Gross Receipts	\$1.00 per \$1,000 in Gross Receipts
Vending machines, music and amusement machines. Electric vehicle charging stations		\$129 per machine	\$133 per machine
Psychics/Fortune Telling Chapter 5.40, Surety Bond Required		\$666	\$686
Sidewalk Vendors, in compliance with city ordinance 19-1391 and a Sidewalk Permit Fee of \$339 (Ordinance modified on section 5.64)		\$256 per individual	\$264 per individual
Charitable Organizations, in compliance with the regulations set forth in Chapter 5.24		\$5	\$5
Card clubs (games of skills), in compliance with the regulations set forth in Chapter 5.20, \$500 application fee, license review fee of \$25		Greater of \$1,000 or \$100 per table	Greater of \$1,000 or \$100 per table
Card schools (games of skills), in compliance with the regulations set forth in Chapter 5.20, \$100 application fee, license review fee of \$25		Greater of \$50 or \$5 per table	Greater of \$50 or \$5 per table
Bingo, in compliance with the regulations set forth in Chapter 5.12, Fee \$89 (effective 12/1/20 Master Fee Schedule)		Fee \$95	Fee, \$98
Christmas Tree Dealers, in compliance with the regulations set forth in Chapter 5.28, \$100 Cleaning Deposit required		\$225	\$232
Magazine/Newspaper sales, in compliance with the regulations set forth in Chapter 5.52, \$1 permit			
Pedicab, in compliance with the regulations set forth in Chapter 5.76, permit service fee and license			
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SURCHARGE ON TAXES: UPPER PIER AVENUE (on Pier Avenue between Hermosa Avenue and Pacific Coast Highway)	1.B	Add 10%	Add 10%
SURCHARGE ON TAXES: DOWNTOWN (All businesses, excluding home occupations, located within the area bounded by Palm Drive on the east, the Strand on the west, 16th Court on the north and 8th Street on the south)	1.B	Add 20%	Add 20%
SURCHARGE ON TAXES: FOOD AND BEVERAGE (all restaurants with alcohol located outside Downtown and Upper Pier)	1.B	Add 5%	Add 5%
INCREASE BASED ON APRIL 2024 CPI of 3.8% (ALL URBAN CONSUMERS), WITH A MAXIMUM INCREASE OF 3%			

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* Refer to #4 below			
Notes: 1) In determining the number of days open per week for restaurants, the following holidays are exempt: New Year's Eve, Sunday evening prior to Martin Luther Cinco de Mayo, Sunday evening prior to Memorial Day, Independence Day, Sunday evening prior to Labor Day, Thanksgiving Day, Day after Thanksgiving, 2) All categories except restaurant without alcohol and restaurants with beer and wine that close by 10:00 p.m. are subject to prior approval of a conditional 3) Taxes imposed in the Schedule of Taxes on a basis other than a percentage of gross receipts and the maximum tax established for businesses taxed on the basis of gross receipts shall be adjusted on an annual basis using the percentage increase in the cost of living, not to exceed three percent (3%) as calculated ✓ Business included in annual CPI increase 4) Any person who pays a tax based on a false report of gross receipts or carries on any food/beverage business after 12:00 a.m. on nights other than those specified in the license shall pay a penalty of treble the prescribed license tax. Said penalty shall be collected and the payment hereof shall be enforced in the same manner as other license taxes are collected and payment thereof enforced, and shall be in addition to any other remedy provided for in this Chapter, including revocation pursuant to Section 5.04.260 (Section 3) 5) Businesses with a fixed location within the boundaries of the City other than bars and restaurants with alcohol that close after 12 a.m. are exempt from			