



FINANCE DEPARTMENT

SCHEDULE OF BUSINESS LICENSE TAXES

This form is to be used to determine the appropriate business license tax to be paid for your class of business. Please complete your Business License Application and return it along with your check made payable to the City of Concord, 1950 Parkside Drive, M/S 06, Concord, California 94519-2578. Final determination of class code will rest with the business license agent. Phone 925-671-3307 Fax 925-671-3353

**An eighteen dollar (\$18.00) application fee will be charged in addition to the tax calculated from the schedule.
An eighteen dollar (\$18.00) administrative fee will be charged for all license renewals in addition to the taxes due.**

CLASS CODE KEY				
0 – Gross Receipts Schedule	2 – Professions & Trades	4 – Service & Public Utilities	6 – Delivery	8 – Flat Rate
1 – Manufacturing	3 – Apartments	5 – Contractors	7 – Amusement	
CLASS CODE 0 – GROSS RECEIPTS SCHEDULE – Retail/Wholesale (Minimum - \$25)				
If you were in business for the entire preceding 12 month period, current year tax is to be based on the prior year's gross receipts. Gross receipts include the total amounts actually received or receivable from sales or service. Included in gross receipts shall be all receipts, cash, credits and property of any kind. If last year was your first full year of operation, a special area is provided on the back of the renewal affidavit card for adjusting taxes paid on prior year's estimates.				
	0 to	25,000	\$ 25.00	
	25,001 to	75,000	\$ 25.00 + .00090 over	\$ 25,000
	75,001 to	150,000	\$ 70.00 + .00085 over	\$ 75,000
	150,001 to	250,000	\$ 133.75 + .00080 over	\$ 150,000
	250,001 to	500,000	\$ 213.75 + .00075 over	\$ 250,000
	500,001 to	1,000,000	\$ 401.25 + .00070 over	\$ 500,000
	1,000,001 to	2,500,000	\$ 751.25 + .00065 over	\$ 1,000,000
	2,500,001 to	5,000,000	\$ 1,726.25 + .00060 over	\$ 2,500,000
	5,000,001 to	7,500,000	\$ 3,226.25 + .00050 over	\$ 5,000,000
	Over	7,500,001	\$ 4,476.25 + .00030 over	\$ 7,500,000
CLASS CODE 1 – MANUFACTURING		CLASS CODE 5 – CONTRACTORS		
NUMBER OF EMPLOYEES		Gross receipts in previous year or job value:		
0 to 10	\$ 20.92 per employee (min. \$ 138.71)	Under \$204,000 per year \$ 88.52		
11 to 30	\$ 209.16 + 16.28 for each employee over 10	Over \$204,000 per year: 50% off Gross Receipts Fee (use Gross Receipts schedule above)		
31 to 50	\$ 535.03 + 11.54 for each employee over 30	Under \$204,000 per half year \$ 63.23		
51 to 100	\$ 765.68 + 9.25 for each employee over 50	(All Concord based contractors refer to reverse side of tax schedule for additional information)		
101 and over	\$ 1227.39 + 6.94 for each employee over 100			
CLASS CODE 2 – PROFESSIONS AND TRADES		CLASS CODE 6 – DELIVERY		
\$ 232.91 + \$174.71 for each associate and \$ 34.93 for each employee		\$ 81.62 per year		
CLASS CODE 3 – APARTMENTS, HOTELS, MOTELS		CLASS CODE 7 - AMUSEMENT		
4 Units (minimum)	\$ 46.16	Bowling Alleys: \$ 46.66 each per year		
5 Units and above taxable at	\$ 11.54 per unit	Dance Halls: \$ 233.37 per year		
		Night Clubs: \$ 233.37 per year		
		Pool Tables: \$ 69.96 for first table; \$ 34.93 for each additional table		
CLASS CODE 4 – SERVICE, PUBLIC UTILITIES		CLASS CODE 8 - FLAT RATE		
(Service = Businesses without a fixed place of business within City limits.)		Auctioneers: \$ 233.37 per year		
NUMBER OF EMPLOYEES		Solicitors: \$ 23.30 per day \$ 115.18 per year		
0 to 10	\$ 20.92 per employee (min. \$ 69.94)	Peddlers: \$ 23.30 per day \$ 230.40 per year		
11 to 30	\$ 209.16 + 16.28 for each employee over 10	Itinerant Merchant: \$ 116.68 per day \$ 460.41 per quarter		
31 to 50	\$ 535.03 + 11.54 for each employee over 30	Craft Fair \$ 68.44 per day \$ 6.15 per booth		
51 to 100	\$ 765.68 + 9.25 for each employee over 50			
101 and over	\$ 1227.39 + 6.94 for each employee over 100			

AVOID PENALTIES OF UP TO 50% - FILE AND PAY PRIOR TO EXPIRATION DATE

Penalties will apply to all businesses failing to obtain or renew licenses in the time prescribed by the City of Concord Municipal Code.