



**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.**

**NOTE: California Special Disabilities (CASp) Fee is \$4.00 beginning January 1, 2018 through 2023.**

<b>CLASS CODE KEY</b>				
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**

**NUMBER OF EMPLOYEES**

0	to	10	\$ 21.48 per employee (min. \$ 142.46)
11	to	30	\$ 214.80 + 16.72 for each employee over 10
31	to	50	\$ 549.48 + 11.85 for each employee over 30
51	to	100	\$ 786.35 + 9.50 for each employee over 50
101	and over		\$ 1260.53 + 7.13 for each employee over 100

**CLASS CODE 5 – CONTRACTORS**

Gross receipts in previous year or job value:  
 Under \$204,000 per year \$ 88.52  
 Over \$204,000 per year: 50% off Gross Receipts Fee  
 (use Gross Receipts schedule above)  
 Under \$204,000 per half year \$ 63.23  
 (All Concord based contractors refer to reverse side of tax schedule for additional information)

**CLASS CODE 2 – PROFESSIONS AND TRADES**

\$ 239.20 + \$179.43 for each associate and  
 \$ 35.87 for each employee

**CLASS CODE 6 – DELIVERY**

\$ 83.82 per year

**CLASS CODE 3 – APARTMENTS, HOTELS, MOTELS**

4 Units (minimum)	\$ 47.40
5 Units and above taxable at	\$ 11.85 per unit

**CLASS CODE 7 - AMUSEMENT**

Bowling Alleys:	\$ 47.92 each per year
Dance Halls:	\$ 239.67 per year
Night Clubs:	\$ 239.67 per year
Pool Tables:	\$ 71.85 for first table; \$ 35.87 for each additional table

**CLASS CODE 4 – SERVICE, PUBLIC UTILITIES**

(Service = Businesses without a fixed place of business within City limits.)

**NUMBER OF EMPLOYEES**

0	to	10	\$ 21.48 per employee (min. \$ 71.83)
11	to	30	\$ 214.80 + 16.72 for each employee over 10
31	to	50	\$ 549.48 + 11.85 for each employee over 30
51	to	100	\$ 786.35 + 9.50 for each employee over 50
101	and over		\$ 1260.53 + 7.13 for each employee over 100

**CLASS CODE 8 - FLAT RATE**

Auctioneers:	\$ 239.67 per year	
Solicitors:	\$ 23.93 per day	\$ 118.29 per year
Peddlers:	\$ 23.93 per day	\$ 236.62 per year
Itinerant Merchant:	\$ 119.83 per day	\$ 472.84 per quarter
Craft Fair	\$ 70.29 per day	\$ 6.32 per booth

**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.