

**CITY OF SOUTH SAN FRANCISCO  
BUSINESS LICENSE TAX RATES AND FEES**

<u>CLASSIFICATION</u>		<u>2018 Tax Rates/Fees</u>
<b>Auctioneer</b>	...	\$121.75 per "Auction Day"
<b>Business and Personal Services</b>	...	\$91.75 + \$18.50 per employee/owner
<b>Manufacturer</b>		\$121,931.25                      Max
<b>Warehousing</b>		
<b>Wholesale/Retail Sales</b>		
<b>Distributor &amp; Other Services</b>		
<b>Repair &amp; Other Services</b>		
<b>Coin Operated Machines (See Ordinance for details)</b>	...	1% of Gross Receipts
<b>Commercial Parking Facility (See Ordinance for details)</b>	...	8% of Gross Receipts
<b>Construction Contractor</b>		
*General 'A' or 'B'	...	\$182.75
*Subcontractor or Specialty 'C'	...	\$152.00
<b>Junk Collector/Recycler (See Ordinance for details)</b>	...	Higher of \$244.00 or 4% gross receipts *Special condition applies
<b>Medium</b>	...	\$610.00
<b>Pawnbroker</b>	...	\$244.00
<b>Peddler or Solicitor (See Ordinance for details)</b>	...	\$91.75 + \$18.50 per employee/owner + \$304.75 per vehicle used *Special condition applies
<b>Other Peddlers</b>		
*Single Perishable Product	...	\$171.00
*Catering Truck	...	\$341.75 per vehicle
*All Others	...	\$330.25 plus \$11.52 per day in excess of 2 persons
<b>Professional/Semi-Professional</b>	...	\$182.75 \$182.75 for each add'l associate, partner or member of the professional corporation <u>Do not include:</u> Clerical, nurses, aides, etc.

Accountant; acupuncturist; advertising; analyst; appraiser; architect; artist; assayer; attorney; bacteriologist; bail bond broker; broker; business opportunity broker; business and safety consultant; cemetery broker; chemist; chiropodist; chiropractor; collection agency or mercantile agency; commercial artist; commission merchant; computer programmer; dentist; designer or decorator; design professional, including computer or graphic design; drugless practitioner(does not apply to persons who treat the sick through prayer or spiritual means); electrologist; engineer; entomologist; finance company; geologist; herbalist(prescriber); illustrator or show card writer; insurance or claims adjuster; insurance broker; investment and investment trust; laboratory; landscape architect; lapidary; map maker or cartographer; mineralogist; moneylender or money broker; mortician; naprapath and naturopath; oculist; oil and gas broker; optometrist; osteopath; physician; psychiatrist; psychologist; planner; real estate broker; stock and bond broker; surveyor, inspector, or map professional; tax counselor; taxidermist; veterinarian.

<b>Public Utilities</b>	...	\$6096.70 ("public utility rate")
<b>Recreation and Entertainment</b>		
*Bowling Alley	...	\$61 per alley
*Circus or similar exhibition	...	\$610 for 1st day + \$121.75 add'l day
*Carnival or similar event	...	\$610 for 1st day + \$121.75 add'l day
*Motion Pictures	...	
*Other (See Ordinance for details)	...	\$121.75
<b>Rental of Residential Property</b>		
*Hotels, Motels or Apartment house (See Ordinance for details)	...	\$91.75 + \$6.50 per unit (occupied or vacant)
<b>Temporary Vendors</b> (See Ordinance for details)	...	\$61 per day
<b>Trailer and Mobile Home Parks</b>	...	\$91.75 + \$6.50 per space
<b>Transportation of Persons</b>	...	\$304.75 per vehicle + \$18.50 per employee
<b>Changes made to License</b>		\$10.00
<b>State Mandated Fee*</b>		\$4.00
<b>Database Fee **</b>	...	\$15.00
<b>Alarm Registration Fee ***</b>		\$25.00

**Taxes for first time applicants are pro-rated by the quarter of the year.**

**All business licenses are valid for the current calendar year and expire December 31st of each year.**

\* On September 19, 2012 Governor Brown signed into law SB-1186 which adds a state fee of \$1 on any applicant for a local business license or similar instrument or permit, or renewal thereof. On and after January 1, 2018, through December 31, 2023, the one-dollar (\$1) additional fee is increased to four-dollars (\$4). The purpose is to increase disability access and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with federal and state disability laws, as specified.

\*\* Charged annually to all businesses located in SSF.

\*Charged annually to all businesses commercially located in SSF.

***These fees are adopted annually through the City of South San Francisco Master Fee Schedule.***