

City of Morro Bay Business Certificate Tax Rate Schedule

Effective July 1, 2019 through June 30, 2020

All amounts are annual unless otherwise noted, and adjusted by March CPI for the Los Angeles-Riverside-Orange County area.

All taxpayers are required to pay a \$4 SB1186 ADA charge *in addition to* the business tax amount listed below

All taxpayers are required to pay an Administrative Fee *in addition to* the business tax amount listed below; First Time Applicant \$30 or Renewal \$15

Morro Bay Municipal Code Sections are listed after category name.

	Current
Basic Business License for all undesignated professions (5.08.020)	
	\$151.34
Plus each employee, if applicable	\$36.09
Common Business Categories	
Apartment, Motel, Hotel, Multiple Dwellings, Rest Homes, Rooming Houses, Hospitals & Sanitariums of 4 or more units (5.080.30)	
Basic license	\$151.34
Additional for each unit, dwelling, room or person cared for in excess of 3	\$6.01
Art, Hobby or Handicraft Show & Exhibitions, Farmers Market, Special Events (5.08.040)	
Basic license for sponsor/organizer, per day per event	\$151.34
Basic license for not-for-profit sponsor/organizer, per day per event	
Special Event, per seller:	
Per day	\$9.39
Per weekend	\$15.43
Annual	\$51.51
Contractor/Consultant (5.08.080)	
Primary General Contractor/Consultant	\$301.69
Primary General Contractor one job only	\$151.34
Sub-Contractor/Consultant	\$151.34
Sub-Contractor one job only	\$39.67
Delivery by vehicle (5.08.090)	
1 or more conveyances	\$151.34
Garage or yard sale (5.08.120)	

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	Current
Limited to 2 per year, with permit	\$0.00
More than 2 per year	\$151.34
Home Occupation (5.08.130)	
Basic Home Occupation	
Business License	\$151.34
Home Occupation (5.08.130) - continued	
Required, one-time Permit Processing Fee	\$73.15
Home Occupation Exception Business License; must qualify by submitting latest tax return, including Schedule C	
Occupations which are intended to augment or supplement primary source of income	\$63.52
Required, one-time Permit Processing Fee	\$73.15
Low Revenue Business; must qualify annually by submitting latest tax return, including Schedule C, or estimate if new business (Ord No. 590)	
Gross receipts under \$12,000 per year for all work conducted in Morro Bay	\$35.81
Required, one-time Permit Processing Fee (only if Home Occupation)	\$73.15
Very Low Revenue Business; must qualify initially by submitting latest tax return, including Schedule C, or estimate if new business (Ord No. 597)	
Gross receipts under \$4,000 per year for all work conducted in Morro Bay; no requirement to complete business tax certificate	
Real Estate (5.08.170)	
Calif. Licensed Broker	\$151.34
Each Salesman or Agent	\$36.09
Each Employee	\$26.46

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	Current
Trailer House, RV or Mobile Home Park (5.08.210)	
Rental Spaces 1-3	\$151.34
Plus additional per space	\$6.01
Non-Profit Organizations (5.04.050), exempt from Business Tax; must pay SB1186	
All Other Business Categories	
Ambulance	
	\$123.67
Auctioneers (5.08.050)	
Per day, no fixed place of business	\$151.34
Fixed place of business	\$151.34
Bingo (9.12.050)	
Per game	\$74.35
Carnival and/or Circus, per day (5.08.060)	
	\$607.18
Covers all activities within the perimeter of the event	
Coin-Operated Vending Machine (s) (5.08.070)	
Gross receipts for all machines	1%
Fire, Wreck or Bankrupt Sale (5.08.100)	
Each sale	\$213.90
Additional in excess of 3 days, per day	\$123.67
Flea Markets (5.08.110)	
Minimum per salesperson	\$12.03
Money Lenders & Pawnshops (5.08.140)	
	\$607.18

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Current

Non-Profit Organizations (5.04.050), exempt from Business Tax; must pay SB1186	
Public Utilities (5.08.160)	\$151.34
Exception: when City Franchise Tax is greater than annual Business Tax Rate	
Private Patrol (5.04.330)	\$75.55
Rides, Shows, Public Dances, and Exhibitions (5.08.180)	
Exhibiting Animals or Trick Riding, Wire Dancing or other Exhibitions (Exception No Fee or Admission), per day	\$63.52
Merry-Go-Round, Revolving Wheel Chute, Tobaggan, Slide, Mechanical Riding Contrivance or Pony Ride	\$63.52
Public Dance (Exception No Fee or Admission), per day	\$63.52
Tent Show or Itinerant Show (Exception No Fee or Admission), per day	\$151.34
Wrestling or Boxing Show, per day	\$63.52
Secondhand Store or Junkdealer (5.08.190)	\$151.34
Skating Rink (5.08.200)	\$151.34
Taxicabs (5.24.140)	
License Per Cab	\$82.77
Driver	\$12.03
Transient, Solicitor, Itinerant Merchant (5.08.150)	
Transient	
Per day	\$9.39
Per weekend	\$15.43
Annual	\$51.5

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Current

Solicitor

Basic charge per day \$123.67

Itinerant Merchant

Per day \$64.74

Per week \$127.27

Per month \$188.62

Per quarter \$247.57

For 180 days \$310.11

Administrative Charges

Duplicate or replacement Business License Certificate \$2.00

Transferring a Business License \$2.00

Business License listing, per list \$16.79