

# City of Morro Bay Business Certificate Tax Rate Schedule Effective July 1, 2022 through June 30, 2023

All amounts are annual unless otherwise noted, and adjusted by March CPI (8.7%) 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.

Morro Bay Municipal Code Sections are listed after category name.

|   | Current  |
|---|----------|
| <b>Basic Business License for all undesignated professions (5.08.020)</b>   |          |
|   | \$168.12 |
| Plus each employee, if applicable   | \$40.08  |
| <b>Common Business Categories</b>   |          |
| <b>Apartment, Motel, Hotel, Multiple Dwellings, Rest Homes, Rooming Houses, Hospitals &amp; Sanitariums of 4 or more units (5.080.30)</b> |          |
| Basic license   | \$168.12 |
| Additional for each unit, dwelling, room or person cared for in excess of 3   | \$6.67   |
| <b>Art, Hobby or Handicraft Show &amp; Exhibitions, Farmers Market, Special Events (5.08.040)</b>   |          |
| Basic license for sponsor/organizer, per day per event  | \$168.12 |
| Basic license for not-for-profit sponsor/organizer, per day per event   |          |
| Special Event, per seller:  |          |
| Per day   | \$10.43  |
| Per weekend   | \$17.14  |
| Annual  | \$57.21  |
| <b>Contractor/Consultant (5.08.080)</b>   |          |
| Primary General Contractor/Consultant   | \$335.15 |
| Primary General Contractor one job only   | \$168.12 |
| Sub-Contractor/Consultant   | \$168.12 |
| Sub-Contractor one job only   | \$44.06  |
| <b>Delivery by vehicle (5.08.090)</b>   |          |
| 1 or more conveyances   | \$168.12 |
| <b>Garage or yard sale (5.08.120)</b>   |          |
| Limited to 2 per year, with permit  | \$0.00   |
| More than 2 per year  | \$168.12 |
| <b>Home Occupation (5.08.130)</b>   |          |
| Basic Home Occupation   |          |
| Business License  | \$168.12 |

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|---|----------------|
| <b>Home Occupation (5.08.130) - continued</b>   |                |
| Required, one-time Permit Processing Fee  | \$81.26        |
| 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  | \$70.56        |
| Required, one-time Permit Processing Fee  | \$81.26        |
| 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  | \$39.78        |
| Required, one-time Permit Processing Fee (only if Home Occupation)  | \$81.26        |
| <b>Very Low Revenue Business; must qualify initially by submitting latest tax return, including Schedule C, or estimate if new business (Ord No. 597)</b> |                |
| Gross receipts under \$4,000 per year for all work conducted in Morro Bay; no requirement to complete business tax certificate                            |                |
| <b>Real Estate (5.08.170)</b>   |                |
| Calif. Licensed Broker  | \$168.12       |
| Each Salesman or Agent  | \$40.08        |
| Each Employee   | \$29.04        |
| Trailer House, RV or Mobile Home Park (5.08.210)  |                |
| Rental Spaces 1-3   | \$168.12       |
| Plus additional per space   | \$6.67         |
| <b>Non-Profit Organizations (5.04.050), exempt from Business Tax; must pay SB1186</b>   |                |
| <b>All Other Business Categories</b>  |                |
| <b>Ambulance</b>  |                |
|   | \$137.38       |
| <b>Auctioneers (5.08.050)</b>   |                |
| Per day, no fixed place of business   | \$168.12       |

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| Carnival and/or Circus, per day (5.08.060)  | \$674.52 |
| 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   | \$237.62 |
| Additional in excess of 3 days, per day   | \$137.38 |
| Flea Markets (5.08.110)   |          |
| Minimum per Salesperson   | \$13.35  |
| Money Lenders & Pawnshops (5.08.140)  | \$674.52 |
| Non-Profit Organizations (5.04.050), exempt from Business Tax; must pay SB1186                                    |          |
| Public Utilities (5.08.160)   | \$168.12 |
| Exception: when City Franchise Tax is greater than annual Business Tax Rate                                       |          |
| Private Patrol (5.04.330)   | \$83.92  |
| Rides, Shows, Public Dances, and Exhibitions (5.08.180)   |          |
| Exhibiting Animals or Trick Riding, Wire Dancing or other Exhibitions<br>(Exception No Fee or Admission), per day | \$70.56  |
| Merry-Go-Round, Revolving Wheel Chute, Tobaggan, Slide, Mechanical Riding<br>Contrivance or Pony Ride             | \$70.56  |
| Public Dance (Exception No Fee or Admission), per day   | \$70.56  |
| Tent Show or Itinerant Show (Exception No Fee or Admission), per day  | \$168.12 |
| Wrestling or Boxing Show, per day   | \$70.56  |
| Secondhand Store or Junkdealer (5.08.190)   | \$168.12 |
| Skating Rink (5.08.200)   | \$168.12 |

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| Taxicabs (5.24.140)                                   |          |
| License Per Cab                                       | \$91.94  |
| Driver  | \$13.35  |
| Transient, Solicitor, Itinerant Merchant (5.08.150)   |          |
| Transient   |          |
| Per day   | \$10.66  |
| Per weekend   | \$17.14  |
| Annual  | \$57.21  |
| Solicitor   |          |
| Basic charge per day                                  | \$135.77 |
| Itinerant Merchant                                    |          |
| Per day   | \$71.91  |
| Per week  | \$141.38 |
| Per month   | \$209.54 |
| Per quarter   | \$275.03 |
| For 180 days  | \$344.50 |
| <b>Administrative Charges</b>                         |          |
| Duplicate or replacement Business License Certificate | \$2.00   |
| Transferring a Business License                       | \$2.00   |
| Business License listing, per list                    | \$17.00  |
| Business License Processing - New                     | \$34.00  |
| Business License Processing - Renewal                 | \$16.00  |