



City of Morro Bay

Business Certificate Tax Rate Schedule

Effective July 1, 2023

All amounts are annual unless otherwise noted, and adjusted by March CPI (3.7%) for the Los Angeles-Long Beach-Anaheim, CA

All taxpayers are required to pay a \$4.00 SB1186 ADA charge in addition to the business tax amount listed below.

COMMON BUSINESS CATEGORIES

Basic Business License for all undesignated professions (5.08.020)	\$ 174.34
Plus each employee, if applicable	\$ 41.56
Single- and Multi-Family Dwellings of four (4) or more units; Motel, Hotel, and Rooming Houses with four (4) or more rooms; Rest Homes, Hospitals, and Sanitariums of four (4) or more persons (5.08.030)	
Basic license	\$ 174.34
Additional for each unit, dwelling, room, or person cared for in excess of three (3)	\$ 6.92
Art, Hobby, or Handicraft Show and Exhibitions, Farmers Market, Special Events (5.08.040)	
Basic license for sponsor/organizer, per day per event	\$ 174.34
Basic license for not-for-profit sponsor/organizer, per day per event. Exempt from Business Tax; must pay SB1186 fee	\$ -
Special Event, per seller:	
Per day	\$ 10.82
Per weekend	\$ 17.77
Annual	\$ 59.33
Contractor/Consultant (5.08.080)	
Primary General Contractor/Consultant	\$ 347.55
Primary General Contractor, one job only	\$ 174.34
Sub-contractor/Consultant	\$ 174.34
Sub-contractor/Consultant, one job only	\$ 45.69
Delivery by vehicle (5.08.080)	
One or more conveyances	\$ 174.34
Garage or yard sale (5.08.120)	
Limited to two per year, with permit	\$ -
More than two per year	\$ 174.34



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Home Occupation (5.08.130)

Basic Home Occupation

Business License	\$ 174.34
Required, one-time Permit Processing Fee for initial application only	\$ 84.27
Home Occupation Exception Business License; must qualify annually by submitting latest tax return including Schedule C	
Occupations which are intended to augment or supplement primary source of income ...	\$ 73.17
Required, one-time Permit Processing Fee for initial application only	\$ 84.27

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	\$ 41.25
Required, one-time Permit Processing Fee for initial application only	\$ 84.27

Very Low Revenue Business; must qualify initially by submitting latest tax return, including Schedule C, or estimate if new business (Ordinance Number 597)

Gross receipts under \$4,000 per year for all work conducted in Morro Bay; no requirement to obtain business tax certificate	\$ -
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Real Estate (5.08.170)

California Licensed Broker	\$ 174.34
Each Salesperson or Agent	\$ 41.56
Each Employee	\$ 30.11

Trailer House, RV, or Mobile Home Park (5.08.210)

Rental Spaces one (1) to three (3)	\$ 174.34
Plus additional per space	\$ 6.92

Non-profit Organizations (5.04.050): Exempt from Business Tax; must pay SB1186 \$ -



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ALL OTHER BUSINESS CATEGORIES

Ambulance	\$ 142.46
Auctioneers (5.08.050)	
Per day, no fixed place of business	\$ 174.34
Carnival and/or Circus, per day (5.08.060)	\$ 699.48
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	\$ 246.41
Additional in excess of three (3) days, per day	\$ 142.46
Flea Markets (5.08.110)	
Minimum per Salesperson	\$ 13.84
Money Lenders and Pawnshops (5.08.140)	\$ 699.48
Non-Profit Organizations (5.04.050): Exempt from Business Tax; must pay SB1186	
Public Utilities (5.08.160)	\$ 174.34
Exception: When City Franchise Tax is greater than annual Business Tax Rate	
Private Patrol (5.04.330)	\$ 87.03
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	\$ 73.17
Merry-Go-Round, Revolving Wheel Chute, Toboggan, Slide, Mechanical Riding Contrivance, or Pony Ride	\$ 73.17
Public Dance (Exception No Fee or Admission), per day	\$ 73.17
Tent show or Itinerant Show (Exception: No Fee or Admission), per day	\$ 174.34
Wrestling or Boxing Show, per day	\$ 73.17
Secondhand Store or Junk Dealer (5.08.190)	\$ 174.34
Skating Rink (5.08.200)	\$ 174.34



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Taxicabs (5.24.140)	
License per cab	\$ 95.34
Driver	\$ 13.84
Transient Vendor, Solicitor, Itinerant Merchant (5.08.150)	
Transient Vendor	
Per day	\$ 11.05
Per weekend	\$ 17.77
Annual	\$ 59.33
Solicitor	
Basic charge per day	\$ 140.79
Itinerant Merchant	
Per day	\$ 74.57
Per week	\$ 146.61
Per month	\$ 217.29
Per quarter	\$ 285.21
For 180 days	\$ 357.25

ADMINISTRATIVE CHARGES

Duplicate or replacement Business License Certificate	\$ 2.00
Transferring a Business license	\$ 2.00
Business License listing, per list	\$ 19.34
Business License Processing - New	\$ 35.00
Business Licensing Processing - Renewal	\$ 17.00

Morro Bay Municipal Code Sections are listed after category name.