



City of Morro Bay

Business Certificate Tax Rate Schedule

Effective July 1, 2025

*All amounts are annual unless otherwise noted, and adjusted by
March CPI (3.0%) 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.

FY2025-26

COMMON BUSINESS CATEGORIES

Basic Business License for all undesignated professions (5.08.020)	\$	186.75
Plus each employee, if applicable	\$	44.52
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	\$	186.75
Additional for each unit, dwelling, room, or person cared for in excess of three (3)	\$	7.41
Art, Hobby, or Handicraft Show and Exhibitions, Farmers Market, Special Events (5.08.040)		
Basic license for sponsor/organizer, per day per event	\$	186.75
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	\$	11.59
Per weekend	\$	19.04
Annual	\$	63.55
Contractor/Consultant (5.08.080)		
Primary General Contractor/Consultant	\$	372.30
Primary General Contractor, one job only	\$	186.75
Sub-contractor/Consultant	\$	186.75
Sub-contractor/Consultant, one job only	\$	48.94
Delivery by vehicle (5.08.080)		
One or more conveyances	\$	186.75
Garage or yard sale (5.08.120)		
Limited to two per year, with permit	\$	-
More than two per year	\$	186.75



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Home Occupation (5.08.130)

Basic Home Occupation

Business License	\$ 186.75
Required, one-time Permit Processing Fee for initial application only	\$ 90.27
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	\$ 78.38
Required, one-time Permit Processing Fee for initial application only	\$ 90.27

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	\$ 44.19
Required, one-time Permit Processing Fee for initial application only	\$ 90.27

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	\$ 186.75
Each Salesperson or Agent	\$ 44.52
Each Employee	\$ 32.26

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

Rental Spaces one (1) to three (3)	\$ 186.75
Plus additional per space	\$ 7.41



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

ALL OTHER BUSINESS CATEGORIES

Ambulance	\$ 151.14
Auctioneers (5.08.050)	
Per day, no fixed place of business	\$ 184.96
Carnival and/or Circus, per day (5.08.060)	\$ 742.08
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	\$ 261.42
Additional in excess of three (3) days, per day	\$ 151.14
Flea Markets (5.08.110)	
Minimum per Salesperson	\$ 14.69
Money Lenders and Pawnshops (5.08.140)	\$ 742.08
Non-Profit Organizations (5.04.050): Exempt from Business Tax; must pay SB1186	
Public Utilities (5.08.160)	\$ 184.96
Exception: When City Franchise Tax is greater than annual Business Tax Rate	
Private Patrol (5.04.330)	\$ 92.32
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	\$ 77.63
Merry-Go-Round, Revolving Wheel Chute, Toboggan, Slide, Mechanical Riding Contrivance, or Pony Ride	\$ 77.63
Public Dance (Exception No Fee or Admission), per day	\$ 77.63
Tent show or Itinerant Show (Exception: No Fee or Admission), per day	\$ 184.96
Wrestling or Boxing Show, per day	\$ 77.63
Secondhand Store or Junk Dealer (5.08.190)	\$ 184.96



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Skating Rink (5.08.200)	\$	184.96
Taxicabs (5.24.140)		
License per cab	\$	101.15
Driver	\$	14.69
Transient Vendor, Solicitor, Itinerant Merchant (5.08.150)		
Transient Vendor		
Per day	\$	11.73
Per weekend	\$	18.86
Annual	\$	62.94
Solicitor		
Basic charge per day	\$	149.37
Itinerant Merchant		
Per day	\$	79.11
Per week	\$	155.54
Per month	\$	230.53
Per quarter	\$	302.58
For 180 days	\$	379.00

ADMINISTRATIVE CHARGES

Duplicate or replacement Business License Certificate	\$	2.00
Transferring a Business license	\$	2.00
Business License listing, per list	\$	20.52
Business License Processing - New	\$	39.00
Business Licensing Processing - Renewal	\$	19.00

Morro Bay Municipal Code Sections are listed after each category heading.