



BUSINESS LICENSE INFORMATION GUIDE

We provide this information guide to help you operate your business in the City of San Rafael. This includes applying for and renewing your business license. This guide is not all-inclusive, so City Staff is available to answer questions. Regular counter hours for the **Business License Division** are between 8:30 am and 4:30 pm Monday through Thursday and from 8:30 am to 1:30 pm on Friday. More resources are available on our webpage, www.cityofsanrafael.org/businesslicenses. See page 4 of this guide for additional contact information.

GENERAL REQUIREMENTS

WHO NEEDS A BUSINESS LICENSE?

An individual, a partnership, or a corporate entity operating a business within the City of San Rafael needs a business license. This applies to home-based and mobile businesses as well as store fronts and offices. It also applies to tax-exempt entities.

Businesses having more than one location must apply for a separate business license for each location within City limits.

Certain types of businesses such as pawnshops need a Conditional Use Permit. To determine if you need this type of permit, call the **Planning Division**.

STEPS IN LICENSING

A. The Application

You may pick up an application at City Hall, request that one be mailed to you, or download one from the City's website. Once you have the application packet, please read it thoroughly. Complete all applicable sections of the application form.

While a business must have a physical street address for licensing, a post office box may be used as a mailing address. When describing your business, please be specific. All ownership and taxpayer identification information must be complete. We request emergency contact information for all commercial locations. Finally, the signature must be that of an owner, partner, or corporate officer; however, a letter authorizing an agent is also acceptable.

A complete business license application consists of the form, payment, and any other information required by the City. Before your certificate can be issued, you may need to provide some or all of the following information, if applicable:

1. Starting date at the location on the application
2. Federal tax ID number
3. Seller's Permit number
4. Driver license number

5. State Contractor's License number (including expiration date and classification)
6. Marin County Environmental Health permit
7. Proof of corporate registration with California Secretary of State

B. The Business License Tax

The standard business license tax period is January 1st through December 31st. However, certain tax-exempt businesses are on a July 1st through June 30th cycle. Taxes on new operations started after January 1st may be prorated by calendar quarters. The effective dates are April 1st, July 1st and October 1st. Please refer to the Business License Instruction Sheet and the Tax Table when calculating your business license tax. Factor in proration and penalties, if applicable.

C. The Business Tax Certificate

After your application is received, we enter the information into our database. Various City departments review your application for compliance with zoning and other City codes. This process may take several weeks, so you may want to contact the **Planning Division** in advance. After all requirements have been met, we send a business tax certificate to the mailing address or email address on the application.

We issue each certificate without an expiration date on its face. The actual expiration date is listed on our website for any interested party to see. This means you can continue to use the same certificate unless there is a significant change such as a new address. This does not relieve you of your obligation to renew your license as needed.

RENEWALS

We will send a renewal notice to your mailing address or email address approximately one month prior to the expiration date. However, do not rely on receipt of the renewal notice. If you do not receive a renewal notice by January 1st (or July 1st if you are on a July-June renewal cycle), please contact the **Business License Division**.

PENALTIES

Failure to receive a renewal notice does not relieve you of your responsibility to renew your business license. Any person who fails to file any required statement and pay the required business tax within forty-five (45) days after it becomes due is delinquent and shall be assessed a penalty of ten percent (10%) of such license tax. For each additional thirty (30) day period that the amount remains unpaid, an additional ten percent (10%) penalty shall be assessed. The total amount of penalties assessed shall not exceed sixty percent (60%) of the total original business license tax amount in any one (1) calendar year.

CHANGES OF OWNERSHIP OR LOCATION

A business license is **not** transferable. A new application is required when business ownership or location changes. Please notify the **Business License Division** if you move, sell, or close your business.

CITY REGULATIONS

ZONING

To ensure that your proposed land use is compatible with the zone in which you wish to establish your business, contact the **Planning Division**.

HOME OCCUPATIONS

Any business conducted from a residence must comply with all zoning restrictions and must be approved by the **Planning Division**.

TEMPORARY USE PERMITS

Some businesses are only temporary in nature (e.g., pumpkin and Christmas tree sales lots) and require approval of a Temporary Use Permit from the **Planning Division**. If you propose to use a tent as part of your temporary use, then the **Fire Department** will also need to approve your plans.

COMMERCIAL FIRE INSPECTIONS

Submission of a commercial business license application generally triggers a fire safety inspection. Subsequent to this initial inspection, you may request an annual inspection at no charge. Please contact the **Fire Prevention Bureau** to schedule an inspection at a mutually convenient time.

BUSINESS IMPROVEMENT DISTRICT

The Business Improvement District (BID) was established for the benefit of businesses located in the designated "Downtown" area. Among the services provided through the City of San Rafael are promotion of business activities, promotion of public events in the area, decoration of public places, and furnishing of music in any public place.

If your business is located in the BID, an annual BID assessment will be included on the business license renewal notice.

MASSAGE/BODYWORK

Anyone conducting massage and/or bodywork must be currently certified by the **California Massage Therapy Council**.

SECONDHAND SALES/PAWNBROKERS

A Secondhand Dealers License, issued through the **State of California Department of Justice** and approved by the **Police Department**, must be obtained by a business owner prior to applying for a business license to sell, purchase, or consign certain used items such as jewelry, sterling silver utensils, appliances, electronics, and serialized articles. If you propose to sell other types of used merchandise which do not require a Secondhand Dealers License, you will be required to sign a Disclosure Statement. Approval of a Secondhand Dealers License and a Conditional Use Permit is required prior to the establishment of a business which pawns any item.

HAZARDOUS MATERIALS

The **San Rafael Fire Prevention Division** may require permits for permission to maintain, store, use, or handle materials such as compressed gases, flammable liquids, waste oil, antifreeze, and photo and printing chemicals, or to conduct processes which may produce conditions hazardous to life or property.

The **County of Marin** is authorized by the **State Environmental Protection Agency** as a CUPA (Certified Unified Program Agency). This means that if you have, or do, any of the following, you should contact the **Marin County Public Works Department** to understand your permitting requirements under State law:

- treat onsite or generate hazardous waste
- have either above or underground hazardous material storage tanks which includes fuels like gasoline
- have any hazardous materials stored or used in your business you might fall into the requirements for Management, Response or Risk Prevention programs.

BUILDING

Before you erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure in the City of San Rafael, contact the **Building Division**. A permit may be required.

SIGNS

Signs are regulated by City Ordinance as to size, number, location and height. This ensures compatibility between signs and other structures and reduces possible detrimental effects. Contact the **Planning Division** before installing, altering, or moving a new or existing

sign. All signs are subject to **Planning Division** approval and may require **Building Division** approval.

Banners are prohibited, except a new business may have a banner or temporary sign for 21 days for a grand opening.

OTHER GOVERNMENT AGENCIES

FICTITIOUS BUSINESS NAME

If you conduct a for-profit business under a name other than your legal name, you are using a fictitious business name. Contact the **County Clerk** for more information.

FOOD-RELATED SERVICES

For additional requirements in the operation of retail and wholesale food sales, restaurants, lunch wagons, ice cream trucks, hotels, motels, hospitals, events featuring food or food booths, etc., contact the **Marin County Environmental Health Division**.

RESALE TAX NUMBER

Your business activity may require a Resale Tax Number (Seller's Permit). To obtain such a permit, you must apply through the **State Board of Equalization**. You may wish to contact them by telephone first to determine if your business requires such a permit.

ALCOHOLIC BEVERAGE

If you plan to sell or serve alcoholic beverages, contact the **Alcoholic Beverage Control Board** as well as the **Police Department**.

FEDERAL EMPLOYER I.D. NUMBER

Contact the **Internal Revenue Service** for a Federal Employer Identification Number. The IRS will provide a Businessman's Kit, seminars for new businesses, additional information, and forms.

STATE EMPLOYER I.D. NUMBER

If you have employees and withhold State Income Tax, Disability, and Unemployment insurance, contact the **State Employment Development Department - Division of Audits** to obtain a State Employer Identification Number.

STATE WITHHOLDING

If you intend to have employees, or to obtain a Form 540 for estimating State Withholding Tax for yourself, contact the **Franchise Tax Board**.

WEIGHTS AND MEASURES

If you will be using commercial scanning, weighing or measuring equipment in your business, contact the **County of Marin Weights and Measurements** office.

AIR QUALITY

Air quality permits are required for certain business. **The Bay Area Air Quality Management District** regulates certain types of businesses such as auto shops, service stations, dry cleaners, etc.

STORMWATER DISCHARGE

Businesses in regulated industries (as defined in the Water Code) shall demonstrate compliance with the National Pollutant Discharge Elimination System permit program.

MISCELLANEOUS

INSURANCE REQUIREMENTS

Contact your insurance agent for information about any insurance requirements for your type of business, such as liability and workers' compensation. Any required proof of insurance should be provided to the City Clerk's office.

SOCIAL MEDIA

TWITTER

Follow us at @BLRenewal for news from our Finance Department.

SNAPSHOT

Sign up for our City Manager's blog at <http://www.cityofsanrafael.org/snapshot>.

CONTACT INFORMATION FOR BUSINESS ASSISTANCE

City of San Rafael
1400 Fifth Ave
San Rafael, CA 94901
www.cityofsanrafael.org

Building Inspection	485-3367
Business License	485-3051
Business License Fax	485-3100
City Clerk	485-3065
Code Enforcement	485-3097
Community Development	485-3085
Economic Development	485-3383
Fire Department	485-3300
Fire Prevention	485-3308
Planning Division	485-3085
Police Department	485-3196

ADDITIONAL SAN RAFAEL ORGANIZATIONS

Business Improvement District
 PO Box 151050
 San Rafael, CA 94915-1050
www.downtownsanrafael.org 849-1874

San Rafael Chamber of Commerce
 817 Mission Ave
 San Rafael, CA 94901
www.srchamber.com 454-4163

COUNTY/REGIONAL OFFICES

Bay Area Quality Management District
 939 Ellis St
 San Francisco, CA 94109 771-6000

Marin County Assessor
 3501 Civic Center Dr #208
 San Rafael, CA 94903 473-7215

Marin County Clerk
 3501 Civic Center Dr #234
 San Rafael, CA 94903 473-6152

Marin County Environmental Health
 3501 Civic Center Dr #236
 San Rafael, CA 94903 473-6907

Marin County Weights & Measures
 1682 Novato Blvd #150A
 Novato, CA 94947 473-6700

Marin General Services Authority
 371 Bel Marin Keys Blvd #100
 Novato, CA 94949 883-9100

STATE OFFICES

Alcoholic Beverage Control
 50 D St
 Santa Rosa, CA 95404 707-576-2165
www.abc.ca.gov

California Massage Therapy Council
 One Capitol Mall, Ste 320
 Sacramento, CA 95814 916-669-5336
www.camtc.org

Contractors State License Board
 301 Junipero Sierra Blvd #206
 San Francisco, CA 94127 800-321-2752
www.cslb.ca.gov

Department of Consumer Affairs
 400 R St
 Sacramento, CA 95814 800-952-5210
www.dca.ca.gov

Department of Justice
 1300 I St #1142
 Sacramento, CA 95814 916-227-3688
www.ag.ca.gov

Employment Development Department
 50 D St #415
 Santa Rosa, CA 95404 888-745-3886
www.edd.ca.gov

Franchise Tax Board
 121 Spear St
 San Francisco, CA 94105 800-852-5711
www.ftb.ca.gov

State Board of Equalization
www.boe.ca.gov 800-400-7115

State Water Resources Control Board
www.waterboards.ca.gov 916-341-5536

FEDERAL OFFICES

Environmental Protection Agency
 75 Hawthorne St
 San Francisco, CA 94105 866-372-9378
www.epa.gov

Internal Revenue Service
www.irs.gov 800-829-1040

Service Corps of Retired Executives (SCORE)
 455 Market St #600
 San Francisco, CA 94105 800-310-4357
www.score.org

Small Business Administration
 455 Market St
 San Francisco, CA 94105 415-744-6820
www.sba.gov