2025 BUSINESS LICENSE TAX FEE SCHEDULE
Flat Rate Category
Business Tax Period is the calendar year of January 1st through December 31st

City of Santa Ana business license tax fees (described below) are based on the number of units reported or based on a flat tax rate. Depending on the type of business, the required tax will be assessed for a calendar year, a specific month or day, or determined by the number of rental units. Please follow the three steps below and remit the appropriate tax fees.

STEP #1 – DETERMINE YOUR BUSINESS CATEGORY FROM THE LIST BELOW: **Check One (✓)** **Business Tax Rates**

☐ **Advertising Service** (Bill Posting, Distributing Flyers/ Samples)	$265	Annually
☐ **Amusement Center** (More Than 10 Days), **plus** $62.00 quarterly for each ride or vending stand in excess of 10).	$530	Monthly
☐ **Boxing, Wrestling or Sports Exhibition**	$106	Daily
☐ **Carnival or Circus** (More than 4000 Persons – 1st Day)	$530	Daily
☐ **Carnival or Circus** (More than 4000 Persons – Each Additional Day)	$318	Daily
☐ **Carnival or Circus** (Less than 4000 Persons – 1st Day)	$212	Daily
☐ **Carnival or Circus** (Less than 4000 Persons – Each Additional Day)	$106	Daily
☐ **Christmas tree or Pumpkin Patch Lot**	$8	Daily
☐ **Dance Public** (Per Dance)	$37	Annually
☐ **Firework Stand**	$265	Per Stand
☐ **Gratuitous Licensee or Hobbyist** (Individuals engaged in part-time business or an income producing hobby grossing < $5,300.00)	$ 11	Annually
☐ **Home-Based Business License** (Alternate Flat Rate tax option for home-based gross receipt business types)	$37	Annually
☐ **Independent Contractors per individual** (Building Tradesmen, Gardener, Lawn Maintenance Worker, Janitor, Building Maintenance Worker, Real Estate Agent, Watchmen/Security Guard, Peddler, Solicitor, Insurance Solicitor, Miscellaneous).	$ 37	Annually
☐ **Itinerant Merchant**	$265	Quarterly

☐ **Residential Rentals*, Mobile Homes, Rooming House** **Enter Number of Rental Units here: (_____)**

Basic Tax Rate Fee ($67.00), plus = $ **67.00**
Per Unit Tax - Multiply # of units _____ x $14.00 = $_____
Total Tax Amount = $ _____ **(Enter this total under "Calculate Your Total Tax")**

Additional fees for Proactive Rental Enforcement Program (PREP) are applicable for residential rental property owners. You can expect to receive a **Notice of Rental Housing Inspection Fee Due notice within two (2) weeks from the processing of this business license tax application. If you have any questions concerning the PREP, you may contact Code Enforcement at (714) 647-2780.*

☐ **Solicitor/Peddler as Principal**	$265	Annually
☐ **State Licensed Contractors (Class A or B)**	$318	Annually
☐ **State Licensed Contractors (Class C)**	$292	Annually
☐ **Theatrical Performance**	$127	Daily
☐ **Warehouse or Storage**	$265	Annually

STEP #2 – CALCULATE YOUR TOTAL TAX:

Enter Business License Tax Rate (See Rates Above)	$ _____	(1)
If delinquent, add 50% penalty on tax amount (line 1)	$ _____	(2)
State of California Disability Access and Education Fund Fee	$ **4.00**	(3)
Registration Fee	$ **16.00**	(4)
Total Amount Due (Add lines 1 – 4) =	$ _____	

Additional fees for an Occupancy Inspection or Home Occupation Permit may be required.

Note: *Businesses operating from a commercial location within the City are required to obtain a **Certificate of Occupancy**. Businesses operating from a residence within the City are required to obtain a **Home Occupation Permit.** To initiate the review and/or inspection process, contact the Planning & Building Agency –Development Services Center at **(714) 647-5804** or come in person to City Hall Ross Annex, First Floor Planning Counter.*

For In-City Businesses: *The Business License Tax Receipt certificate will be issued only upon notification of the approval/issuance of either the Certificate of Occupancy or Home Occupation Permit.*

STEP #3 – SIGN, DATE AND RETURN:

This form must be completed and submitted along with the Business License Tax Application for processing. To avoid a 50% assessment of a penalty, this office must receive application within 30 days from business start date.

I DECLARE UNDER PENALTY OF PERJURY, THAT THE FOREGOING STATEMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Signature _____ Date _____

Print Name _____ Title _____

Effective 11/1/2024
Form R – 001