

**2023 BUSINESS LICENSE TAX FEE SCHEDULE**

**Flat Rate Category**

**Business Tax Period is the calendar year of January 1<sup>st</sup> through December 31<sup>st</sup>**

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.

<b>STEP #1 – DETERMINE YOUR BUSINESS CATEGORY FROM THE LIST BELOW:</b>	<b>Check One ( ✓ )</b>	<b>Business Tax Rates</b>
<input type="checkbox"/> Advertising Service (Bill Posting, Distributing Flyers/ Samples).....		\$272 Annually
<input type="checkbox"/> Amusement Center (More Than 10 Days), plus \$68.00 quarterly for each ride or vending stand in excess of 10).....		\$680 Monthly
<input type="checkbox"/> Amusement Center (Less Than 10 Days).....		\$ 68 Per Ride
<input type="checkbox"/> Bankruptcy, Close-Out, Fire or Wreck Sale (1 <sup>st</sup> 30 Days are Fee-Exempt if licensed for at least 1 year).....		\$544 Monthly
<input type="checkbox"/> Boxing, Wrestling or Sports Exhibition.....		\$136 Daily
<input type="checkbox"/> Carnival or Circus (More than 4000 Persons – 1 <sup>st</sup> Day).....		\$680 Daily
<input type="checkbox"/> Carnival or Circus (More than 4000 Persons – Each Additional Day).....		\$408 Daily
<input type="checkbox"/> Carnival or Circus (Less than 4000 Persons – 1 <sup>st</sup> Day).....		\$272 Daily
<input type="checkbox"/> Carnival or Circus (Less than 4000 Persons – Each Additional Day).....		\$136 Daily
<input type="checkbox"/> Christmas Tree or Pumpkin Patch Lot.....		\$272 Monthly
<input type="checkbox"/> Dance Hall (Public).....		\$544 Annually
<input type="checkbox"/> Dance Place (Public).....		\$272 Annually
<input type="checkbox"/> Dance Hall (Per Dance).....		\$ 68 Daily
<input type="checkbox"/> Daycare or Nursery.....		\$ 95 Annually
<input type="checkbox"/> Firework Stand.....		\$272 Per Stand
<input type="checkbox"/> Gratuitous Licensee or Hobbyist (Individuals engaged in part-time business or an income producing hobby grossing < \$3,264.00).....		\$ 27 Annually
<input type="checkbox"/> Home-Based Business License (Alternate Flat Rate tax option for home-based gross receipt business types).....		\$218 Annually
<input type="checkbox"/> 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).....		\$ 95 Annually
<input type="checkbox"/> Itinerant Merchant.....		\$272 Quarterly
<input type="checkbox"/> Pawnbroker.....		\$1,088 Annually

<input type="checkbox"/> Residential Rentals*, Mobile Homes, Rooming House	Enter Number of Rental Units here: ( _____ )
Basic Tax Rate Fee (\$68.00), plus	= \$ <u>68.00</u>
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.*

<input type="checkbox"/> Solicitor/Peddler as Principal.....	\$272 Annually
<input type="checkbox"/> State Licensed Contractors (Class A or B).....	\$326 Annually
<input type="checkbox"/> State Licensed Contractors (Class C).....	\$299 Annually
<input type="checkbox"/> Theatrical Performance.....	\$136 Daily
<input type="checkbox"/> Warehouse or Storage.....	\$272 Annually

**STEP #2 – CALCULATE YOUR TOTAL TAX:**

Enter Business License Tax Rate (See Rates Above)	\$ _____	(1)
Multiply tax rate computed above by 1 (multiply by one to add <b>**BID</b> charge)	\$ _____	(2) Add only if within BID*
If delinquent, add 50% penalty on tax amount (line 1)	\$ _____	(3)
State of California Disability Access and Education Fund Fee	\$ <u>4.00</u>	(4)
Registration Fee	\$ <u>41.00</u>	(5)
<b>Total Amount Due (Add lines 1 – 5) =</b>	<b>\$ _____</b>	

**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.*

*\*\*BID: Only applicable if business located within the Business Improvement District.*

**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 \_\_\_\_\_