

**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.

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

- Advertising Service** (Bill Posting, Distributing Flyers/ Samples)..... \$250 Annually
- Amusement Center** (More Than 10 Days), plus \$60.00 quarterly for each ride or vending stand in excess of 10..... \$500 Monthly
- Boxing, Wrestling or Sports Exhibition** ..... \$100 Daily
- Carnival or Circus** (More than 4000 Persons – 1<sup>st</sup> Day) ..... \$500 Daily
- Carnival or Circus** (More than 4000 Persons – Each Additional Day)..... \$300 Daily
- Carnival or Circus** (Less than 4000 Persons – 1<sup>st</sup> Day) ..... \$200 Daily
- Carnival or Circus** (Less than 4000 Persons – Each Additional Day) ..... \$100 Daily
- Christmas Tree or Pumpkin Patch Lot**..... \$ 8 Daily
- Dance Public** (Per Dance)..... \$ 35 Daily
- Firework Stand**..... \$250 Per Stand
- Gratuitous Licensee or Hobbyist** (Individuals engaged in part-time business or an income producing hobby grossing < \$5,000.00) ..... \$ 10 Annually
- Home-Based Business License** (Qualifying threshold amount per license < \$50,000.00)..... \$ 35 Annually  
Alternate Flat Rate tax option for home-based gross receipt business types
- 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)..... \$ 35 Annually
- Itinerant Merchant**..... \$250 Quarterly

<input type="checkbox"/> <b>Residential Rentals*, Mobile Homes, Rooming House</b>	<b>Enter Number of Rental Units here: ( _____ )</b>
Basic Tax Rate Fee (\$63.00), plus	= \$ <u>63.00</u>
Per Unit Tax - Multiply # of units _____ x \$13.00	= \$ _____
<b>Total Tax Amount</b>	= \$ _____ (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** ..... \$250 Annually
- State Licensed Contractors (Class A or B)** ..... \$300 Annually
- State Licensed Contractors (Class C)**..... \$275 Annually
- Theatrical Performance**..... \$120 Daily
- Warehouse or Storage** ..... \$250 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	\$ <u>4.00</u>	(3)	
Registration Fee	\$ <u>15.00</u>	(4)	
<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.

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