

CITY OF SONOMA

BUSINESS LICENSE TAXES

STATE MANDATED SB1186 \$4.00 MUST BE INCLUDED TO THE FOLLOWING TAXES

CATEGORIES:

A – E	Based on number of employees	TX – MDH	Based on number of vehicles
EV	Event Specific	FM, SOL – AUC	Per year
H	Based on number of beds	COV	Based on gross annual receipts
HMB - MHP	Based on number of units		

CATEGORY	DESCRIPTION	LICENSE TAX	
"A" "AO", "B" "BO"	RETAIL SALES, RESTAURANTS, AUTO REPAIR, BEAUTY SALONS, CATERING, MASSEURS, MANICURISTS, AND OTHER SERVICES <i>Muni code 5.08.020</i>	One Employee/Owner	\$74.00
		Ea. Additional Employee	\$31.00
"C" "CO"	PROFESSIONALS: ACCOUNTANTS, ATTORNEYS, DOCTORS, DENTISTS, ARCHITECTS, FILM PERMITS ETC. <i>Muni Code 5.08.040</i>	One Professional	\$186.00
		Ea. Additional Employee	\$31.00
"C" "CO"	REAL ESTATE BROKERS AND AGENTS <i>Muni Code 5.08.040.01</i>	Each Broker	\$186.00
		Ea. Licensed Salesperson	\$37.00
"D" "DO"	CONTRACTORS: BUILDING, PLUMBING, MECHANICAL, ELECTRICAL, OR ROOFING <i>Muni Code 5.08.050</i>	One Employee/Owner	\$74.00
		Ea. Additional Employee	\$31.00
"E"	MANUFACTURING OR FABRICATING (if annual gross receipts are less than \$3000, tax is reduced by 1/2) <i>Muni Code 5.08.060</i>	Each Employee OR Minimum Tax	\$22.00 \$150.00
"EV"	EVENT	Per Event	\$22.00
FM	FARMERS MARKET	Per Year	\$25.00
"H"	HOSPITALS <i>Muni Code 5.08.090</i>	First four beds	\$44.00
		Ea. Additional bed	\$3.00
"HMB"	HOTELS, MOTELS, BED & BREAKFAST INNS <i>Muni Code 5.08.100</i>	First Unit	\$44.00
		Ea. Additional Unit	\$3.00
"APT"	APARTMENTS <i>Muni Code 5.08.100</i>	First Four Units	\$40.00
		Ea. Additional Unit	\$3.00
"MHP"	TRAILER AND MOBILEHOME PARKS <i>Muni Code 5.08.110</i>	First Four Units	\$44.00
		Ea. Additional Unit	\$3.00
"TX"	TAXICABS/BUSES/DELIVERY OF PASSENGERS <i>Muni Code 5.08.120</i>	One Vehicle	\$53.00
		Ea. Additional vehicle	\$37.00
"MDR"	MOTOR VEHICLE DELIVERY TO RETAIL ESTABLISHMENTS <i>Muni Code 5.08.130</i>	Each Vehicle	\$44.00
"MDC"	MOTOR VEHICLE DELIVERY OF CONSTRUCTION MATERIALS TO JOB SITE <i>Muni Code 5.08.130</i>	Each Vehicle	\$60.00
"MDH"	MOTOR VEHICLE DELIVERY TO HOMES <i>Muni Code.5.08.130</i>	Each Vehicle	\$67.00
"SOL"	SOLICITING <i>Muni Code 5.08.140</i>	Per Year	\$90.00
"AST"	ASTROLOGY, PALMISTRY AND OTHER SERVICES <i>Muni Code 5.08.160</i>	Per Year	\$186.00
"AUC"	AUCTIONEERS <i>Muni Code 5.08.170</i>	Per Year	\$114.00
"BNK"	BANKRUPT SALES <i>Muni Code 5.08.180</i>	Per Day	\$114.00
"COV"	VENDING MACHINES <i>Muni Code 5.08.200</i>	1% of gross receipts. Minimum \$5.00	
"COV"	COIN OPERATED PLAY DEVICE <i>Muni Code 5.08.200.2</i>	5% of gross receipts. Minimum \$41.00	
"BL"	GARAGE SALES – Once every six months not in excess of two consecutive days <i>Muni Code 5.08.201.2 – 5.08.201.7</i>	Each Sale	\$3.00
"BP"	BILLIARDS AND POOLROOMS <i>Muni Code 5.08.221</i>	First Table	\$44.00
		Each Additional Table	\$22.00

$$\text{No. of Employees/Vehicles/Beds/Units} \times \text{Fee} = \$ \text{Business License Tax}$$

All other classifications please refer to Municipal Code 5.04. Business license tax is due December 31. A penalty of 10% will be added each month until the fee is paid. New licenses for business started after July 1 may be pro-rated.

ENFORCEMENT PROVISIONS IN CITY OF SONOMA MUNICIPAL CODE

Penalty for Violation. Any person violating any of the provisions of Chapter 8.05.210 of the City of Sonoma Municipal Code or knowingly or intentionally misrepresenting to any officer or employee of the City any material fact in procuring the license or permit herein provided for shall be deemed guilty of an infraction City of Sonoma Municipal Code section 5.08.210.