



GROSS RECEIPTS FEE BUSINESS LICENSE APPLICATION

FINANCE OFFICE 555 Washington Street Red Bluff, CA 96080 530-527-2605 530-529-6878 FAX

Instructions:

Complete the application form below and submit along with payment to the City of Red Bluff, Finance Office at the address noted above.

Form with fields: BUSINESS NAME, BUSINESS OWNER'S NAME, BUSINESS START DATE, BUSINESS LOCATION, STREET & NUMBER, STE/APT. #, CITY, STATE, ZIP CODE, MAILING ADDRESS, BUSINESS PHONE NUMBER, EMERGENCY PHONE NUMBER, DRIVER'S LICENSE NUMBER, APPLICATION IS FOR, BUSINESS IS LOCATED IN.

Form with fields: DESCRIPTION OF BUSINESS ACTIVITY, DO YOU HOLD "NON-PROFIT" STATUS WITH IRS?, TAXPAYER IDENTIFICATION #, SOCIAL SECURITY #, CONTRACTORS LICENSE #, TYPE OF LICENSE.

CALCULATING THE BUSINESS LICENSE FEE DUE: Business License Fee is calculated using the tables below. (If your business qualifies for a Flat Rate Fee, use the Flat Rate Business License Fee Application)

\* Every January this is renewable, if no response to keep open or close this will be sent to collections.

GROSS RECEIPTS BUSINESS LICENSE FEE TABLE

Please see Fee Table on next page first. First determine classification and apply the correct fee due.

GROSS RECEIPTS STATEMENT (Must be completed if business is in classification "A", "B" or "C". Appropriate bracket within which estimated gross receipts of business during the year covered by this license, will fall:

Classification "A" - From \$ to \$
Classification "B" - From \$ to \$
Classification "C" - From \$ to \$

PLEASE NOTE: Securing a business license does not constitute occupancy approval. Prior to occupying a site you must obtain occupancy approval from the City Building, Planning and Fire Departments.

APPLICANT'S SIGNATURE DATE

\*\*\*OFFICE USE ONLY\*\*\*

Form with fields: Business Category Code, SIC Code, CR Number, Business License Number.

**Exhibit D-page 2  
CITY OF RED BLUFF – BUSINESS LICENSE FEES  
GROSS RECEIPTS RATE SCHEDULE**

Rates Effective December 5, 2017

Every person who engages in business at a fixed place of business within the City of Red Bluff shall pay a license tax based upon average annual gross receipts at the following rates and in the following classifications:

CLASSIFICATION "A"		Gross Receipts	A	B	C
		0 to 15,000	45	45	45
		15,001 to 25,000	58	56	55
		25,001 to 35,000	69	67	63
Accountant	Draftsman	35,001 to 45,000	86	79	69
Advertising Counsel	Drugless Practitioner	45,001 to 55,000	104	90	80
Apartment House	Engineer	55,001 to 65,000	119	106	90
Appraiser	Funeral Directors	65,001 to 75,000	134	119	103
Architect	Geologists	75,001 to 85,000	151	130	110
Assayer	Hotels	85,001 to 95,000	168	141	120
Attorney	Income Tax Expert	95,001 to 105,000	182	157	130
Bacteriologist	Insurance Adjuster	105,001 to 125,000	217	189	153
Barber and/or Beauty Shop	Interpreter	125,001 to 150,000	257	217	182
Barber School	Lapidary	150,001 to 175,000	296	253	202
Beauty & Cosmetology School	Motels	175,001 to 200,000	331	279	233
Chemist	Oculist	200,001 to 225,000	370	318	257
Chiropractist	Optician	225,001 to 250,000	406	359	279
Chiropractor	Optometrist	250,001 to 275,000	445	380	308
Collection Agency	Photographic Service	275,001 to 300,000	486	406	331
Court Reporter	Physiotherapist	300,001 to 350,000	541	456	380
Dancing School	Radiologist	350,001 to 400,000	596	508	434
Dental Technician	Repair Services (unless otherwise)	400,001 to 450,000	654	561	466
Designer	Sales Cosmetics	450,001 to 500,000	708	614	508
Illustrator or Decorator	Sanitary Company	500,001 to 550,000	757	646	548
Doctors of Dentistry	Surveyor	550,001 to 600,000	800	686	583
Doctors of Medicine or Surgery	Travel Agency	600,001 to 650,000	874	720	612
Doctors of Osteopathy	X-Ray Technician	650,001 to 700,000	887	761	634
Doctors of Veterinary Medicine		700,001 to 750,000	934	795	660
And other business not listed above operating on a net profit of 20% or more		750,001 to 800,000	973	826	682
Will be classified in the above category.		800,001 to 850,000	1011	857	705
		850,001 to 900,000	1051	887	720
		900,001 to 950,000	1085	911	745

CLASSIFICATION "B"

Abstract and Title Co.	Music Studios	950,001 to 1,000,000	1115	938	761
Amusement Machines, Coins or Slug Operated	Newspaper Publisher	1,000,001 to 1,100,000	1189	989	783
Appliances	Nursery & Garden Supplies	1,100,001 to 1,200,000	1242	1023	813
Auto Parts & Accessories	Office, Store & School Supplies	1,200,001 to 1,300,000	1302	1065	824
Bakeries	Paint, Glass & Wallpaper	1,300,001 to 1,400,000	1341	1088	834
Broker, Real Estate	Photographic Sales	1,400,001 to 1,500,000	1380	1115	847
**Contractors, General & Specialty	Plumbing & Heating	1,500,001 to 1,600,000	1391	1126	862
Department Stores	Radio & Television	1,600,001 to 1,700,000	1404	1137	874
Drug Stores	Shoe Stores	1,700,001 and above		Add \$8 per \$100,000	
Florists	Sporting Goods				
Garages, Storage	Stationary & Books				
Gifts & Novelties	Tire Dealers				
Hardware	Trailer, Boat or Motorcycle Dealer				
Jewelry	Van & Storage				
Job Printers	Variety Stores				
Junk Dealers	Vending machines, (selling goods, wares, merchandise)				
Lumber & Building Supplies	Weighing Machines, coin operated (selling services)				
Men & Women's Apparel	Wrecking or Salvaging Automobiles or Vessels				
Men's & Women's Specialty Apparel					

And other businesses not listed above, operating on a net profit of 10% to 20% will be classified in the above category.

CLASSIFICATION "C"

Auto Repair Services	Liquor Stores
Billiards, Pool Hall	Meat Markets
Bowling Alley	New Car Dealers
Car Wash	Oil Distributors
Children's Wear	Restaurants & Food Dispensing
Cocktail Lounge	Service Stations
Combination Grocery Stores	Specialty Foods
Confectioneries	Super Markets
Creameries (Dairies)	Tobacco & Periodicals
Feed, Fuel & Ice Dealers	Used Car Dealers
Furniture Stores	Wholesalers – ½ of "C" rate except that the license fee shall be not Less than \$24.00 per annum
Laundry & Dry Cleaning Agents & Plants	

And other businesses not listed above, operating on a net profit under 10% will be classified in the above category.

In computing gross receipts under these sections there may be deducted the amount of gross receipts which has been the measure of a license tax paid to any other city.

In any case where a license or an applicant for a license believes that the individual business is not assigned to the proper classification under this section because of circumstances peculiar to it, as distinguished from other businesses of the same kind, he may apply to the Director of Finance for reclassification. Such application shall contain such information as the Director of Finance may deem necessary and require in order to determine whether the applicant's individual business to the classification shown to be proper on the basis of such investigation.

Information on the following "Flat Rate" classifications may be secured at City Hall:

Card Rooms	Advertising
Amusements	Fortune Telling, etc.
Directories	Finance Companies, etc.
Fire Sales, etc.	Manufacturer
Shoe Shine Stand	Solicitors, peddlers, etc.
*Delivery by Vehicle	*Outside Contractors
*Other Outside Businesses	

\*Gross or Flat Rate - optional

“Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

The Division of the State Architect at [www.dgs.ca.gov/dsa/Home.aspx](http://www.dgs.ca.gov/dsa/Home.aspx).

The Department of Rehabilitation at [www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov).

The California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov).”

Governor Edmund G. Brown, Jr. signed [Assembly Bill \(AB\) 1379 \(Chapter 667, Statutes of 2017\)](#). This legislation impacts the additional fee (commonly called the SB 1186 fee) described in Government Code Section 4467 which is used to facilitate compliance with construction-related accessibility requirements. Please read AB 1379 to review the changes as they will appear in statute. In brief, changes resulting from the recent legislation include the following:

- On and after January 1, 2018, through December 31, 2023, the one-dollar (\$1) additional fee is increased to four-dollars (\$4).
- Starting January 1, 2024, the fees and requirements will remain in effect but the amount will reduce to one-dollar (\$1).

This fee is already included in your amount due