



City of Brisbane, CA

Business License Tax Fee Schedule

OUTDOOR ADVERTISING TAX CALCULATIONS		
1.Gross Receipts	\$	
2.Multiply Line By	\$0.08	
3.Tax Due	\$	If any of the signs is 20' x 60', double faced sign (or equivalent square footage) the minimum tax per sign shall be \$18,000
4.Penalty (if any)	\$	
5.Total Amount Due	\$	
Note: Please return your remittance copy showing this calculation and include a separate list showing sizes, locations and gross receipts of each sign.		
NUMBER OF EMPLOYEES TAX TABLE		
\$18.00	For first person employed –or \$18.00 per employee	
\$9.00	Per person, next 19 person employed –or \$189.00 per 20 employees	
\$4.50	Per person, next 80 person employed –or \$549.00 per 100 employees	
\$3.75	Per person, next 100 person employed –or \$924.00 per 100 employees	
\$2.25	Per person, for every person employed over 200	
GROSS RECEIPTS TAX TABLE		
OVER	BUT NO MORE THAN	BUSINESS LICENSE TAX SHALL BE
\$0	\$50,000.00	\$50.00
\$50,000.01	\$75,000.00	\$75.00
\$75,000.01	\$100,000.00	\$100.00
100,000.01	\$150,000.00	\$125.00
\$150,000.01	\$250,000.00	\$150.00
\$250,000.01	\$350,000.00	\$175.00
\$350,000.01	\$450,000.00	\$200.00
\$450,000.01	\$550,000.00	\$225.00
\$550,000.01	\$700,000.00	\$250.00
\$700,000.01	\$1000,000.00	\$300.00
\$1,000,000.01	\$1,500,000.00	\$350.00
\$1,500,000.01	\$2,000,000.00	\$400.00
\$2,000,000.01	\$3,000,000.00	\$500.00 plus \$0.20 per \$1,000 or fraction thereof over \$2,000,000 & up to \$3,000,000
\$3,000,000.01	\$4,000,000.00	\$700.00 plus \$0.15 per \$1,000 or fraction thereof over \$3,000,000 & up to \$4,000,000
\$4,000,000.01	\$5,000,000.00	\$850.00 plus \$0.10 per \$1,000 or fraction thereof over \$4,000,000 & up to \$5,000,000
\$5,000,000.01	\$10,000,000.00	\$1,050.00 plus \$0.05 per \$1,000 or fraction thereof over \$5,000,000 & up to \$10,000,000
\$10,000,000.01	AND OVER	Calculate tax due based on 0.075 per \$100. Reduced by a credit for sales tax received by the City from the same business, with a min of \$1,300 & a max of \$52,443.98.
BUSINESS LICENSE DUE DATES AND DELINQUENT DATES		
FREQUENCY	TAX DUE DATE	TAX DELINQUENT DATE
Annual License	January 1 st of each year	February 1 st of each year
Semi Annual License	January 1 st and July 1 st	10 th of January & July of each year
Quarterly License	1 st of January, April July & October	10 th of January, April, July & October
Monthly License	1 st day of each month	Same as due date
Weekly License	Monday following licensed week	
Daily License	Daily in Advance	
PENALTIES FOR LATE PAYMENTS		
Annual License	10% if tax is not paid within 30 days from Due Date	
	25% if tax is not paid within 60 days from Due Date	
Quarterly License	10% if tax is not paid within 10 days from Due Date	
	25% if tax is not paid within 20 days from Due Date	
Monthly License	10% if tax is not paid within 10 days from Due Date	
	25% if tax is not paid within 15 days from Due Date	
Weekly & Daily	10% if tax is not paid within 30 days from Due Date	
	25% if tax is not paid within 60 days from Due Date	