

Guide to Annual Business License Tax Calculation for the City of Menlo Park

To Calculate your Business License Tax:

1. Identify the appropriate business type.
2. Reference the accompanying Chart to determine the appropriate tax based on annual gross receipts and if applicable the number of employees or flat rates.
3. Record the highest applicable tax to complete the Business License application.
[If a license tax can be calculated on more than one basis, the basis for calculation which will produce the highest license tax shall be used in determining the tax to be assessed.]

5.12 GENERAL BUSINESS

The taxes imposed by this chapter shall be imposed on by not limited to the following chapter.

- a. WHOLESALE OR RETAIL SALES
- b. MANUFACTURING, PACKAGING OR PROCESSING
- c. PROFESSIONS, OCCUPATIONS AND SERVICES
- d. CONTRACTORS - JOBBING
- e.1 HOTELS, MOTELS, ROOMING HOUSES, BOARDING HOUSES, APARTMENT HOUSES, LODGING HOUSES, BUNGALOW COURTS - five (5) or more units.
- e.2 PERSONS ENGAGED IN THE BUSINESS OF RENTING OR LETTING ROOMS, APARTMENTS, ACCOMMODATIONS FOR DWELLING, SLEEPING, HOUSEKEEPING OR LODGING - where such persons have five (5) or more units
- f. DISTRIBUTION OF STAMPS, COUPONS, TICKETS, CARDS OR OTHER DEVICES
- g. COIN-OPERATED DEVICES, VENDING MACHINES
- h. ANY PROFESSION, TRADE, OCCUPATION, CALLING OR BUSINESS NOT OTHERWISE SPECIFICALLY LICENSED BY OTHER SUBDIVISIONS OF THIS ORDINANCE

ANNUAL GROSS RECEIPTS (OVER)	ANNUAL GROSS RECEIPTS (BUT NOT OVER)	ANNUAL LICENSE TAX
\$ 0	\$ 25,000	\$ 50.00
25,000	50,000	75.00
50,000	75,000	100.00
75,000	100,000	125.00
100,000	200,000	160.00
200,000	300,000	200.00
300,000	400,000	240.00
400,000	500,000	275.00
500,000	600,000	310.00
600,000	700,000	350.00
700,000	800,000	390.00
800,000	900,000	425.00
900,000	1,000,000	460.00
1,000,000	2,000,000	750.00

AN ADDITIONAL \$ 250.00 TAX MUST BE ADDED TO THE ANNUAL LICENSE TAX FOR **EACH** ADDITIONAL MILLION OR PORTION THEREOF UP TO \$30,000,000 GROSS.

MAXIMUM TAX: \$ 8,000.00

5.16 ADMINISTRATIVE OFFICES AND/OR WAREHOUSE ACTIVITIES

ANNUAL LICENSE TAX IS BASED UPON THE AVERAGE NUMBER OF EMPLOYEES.

NUMBER OF EMPLOYEES	TAX
1-5	\$ 50.00
6-15	200.00
16-25	350.00
26-50	500.00
51-75	650.00
76-100	800.00
101-150	950.00
151-200	1,100.00
201 +	1,250.00

5.28.040 MISCELLANEOUS BUSINESSES

PEDDLER, SOLICITOR, ITINERANT MERCHANT -
EACH PERSON
annually \$ 300.00
per day \$ 20.00

5.14.010 HOME OCCUPATION MINIMUM ANNUAL TAX

GROSS RECEIPTS \$ 0.00 - \$7,500 \$ 25.00
If annual gross receipts exceed \$7,500 refer to 5.12 General Business License Tax Chart above.

Home Occupation Permit Fee (One time fee) \$60.00