

CITY OF SANTA MONICA

Business License Tax and Fee Summary

Business Address Located in Santa Monica			Business Tax			
	Zoning Code Review Fee (Planning Div.)	Processing Fee	Gross Receipts Less Than \$40,000	Gross Receipts Less Than \$60,000	Gross Receipts Over \$60,000	Minimum Amount Due (based on gross receipts declaration at renewal)
New Business License – <i>Residential Location</i>	\$32.78***	\$25.25***	\$0++	\$75	Check table below for gross receipts tax formula	\$58.03 if GR less than \$40,000 \$133.03+ if GR more than \$40,000
New Business License – <i>Commercial Location</i>	\$268.79***	\$25.25***	\$0++	\$75	Check table below for gross receipts tax formula	\$294.04 if GR less than \$40,000 \$369.04+ if GR more than \$40,000
Change in address or business activity to existing license	\$32.78*** residential \$268.79*** commercial	None	N/A	N/A	N/A	\$32.78 residential location \$268.79 commercial location
Business Address Not Located in Santa Monica			Business Tax			
	Zoning Code Review Fee (Planning Div.)	Processing Fee		Gross Receipts Less than \$60,000	Gross Receipts Over \$60,000	Minimum Amount Due (based on gross receipts declaration at renewal)
New Business	NA	\$25.25***		\$75	Check table below for gross receipts tax formula	\$100.25
Business Tax Formula Calculations						
Business Types						Tax
Auto Dealers* - Corp/Admin Headquarters** - Manufacturers – Recreation/Entertainment - Rental of Non-Residential Property – Rental of Residential Property (4 or more units) – Retail – Wholesalers - Utilities						\$1.25 per each \$1,000 Gross Receipts
Agent/Broker – Contactors/Subcontractors – Services						\$3.00 per each \$1,000 Gross Receipts
Professionals						\$5.00 per each \$1,000 Gross Receipts
Delivery						\$50.00 per vehicle
Taxi Cab						\$250.00 per vehicle <i>(plus Police Permit fee)</i>
Lunch Trucks						\$50.00 per truck <i>(plus Police Permit fee)</i>
<p>* Auto Dealers – maximum business license tax due is \$25,000.00.</p> <p>** Corporate/Administrative Headquarters which do not generate gross receipts are taxed on the basis of the cost of operation in Santa Monica, with the cost of operation equal to the annual rental value of the property, payroll and utility costs (including telephone).</p> <p>*** Fees increase by Consumer Price Index (CPI) each year on July 1.</p> <p>++ Businesses located in Santa Monica whose world-wide gross receipts do not exceed \$40,000 are exempt from business tax, but are required to maintain a business license and pay all other taxes and fees. Gross receipts must be verified by Federal tax documents. Failure to apply for or renew the business license by the deadline eliminates the exemption and imposes both tax and late payment penalties.</p>						
(Revised 07/01/2009)						