

PLEASE NOTE:

At this time, forms and payments by check only can be submitted by mail. Charge and cash customers must submit in person. We hope to add the convenience of using Visa/MasterCard over the phone soon.

[Click Here to Proceed](#)



# CITY OF SAN PABLO

13831 San Pablo Avenue, Building 2  
Finance Division (510) 215-3020  
Business License Division (510) 215-3010  
Fax (510) 235-7059

Office of the City Manager  
Finance Division

## BUSINESS LICENSE FEE/ TAX SCHEDULE

**Basic fee** shall consist of \$130.00 for the first (1<sup>st</sup>) employee, and \$25.00 for each of the next twenty-four (24) employees, and \$17.00 for each additional employee.

**Employee** is defined as: All persons engaged in the operation or conduct of any business in the City and any and all persons except the spouse and children of the owner who are working in the business. In the case of part-time employees, each (2) two part-time worker will constitute (1) one full-time employee.

**Professional Businesses** - In addition to the basic fee and the employee fee, the following professions shall pay \$81.00 for each associate member of the business (regardless of whether said group is incorporated or consists of a partnership.):

Accountant	Architect	Attorney	Auditor	Chiropractor
Dentist	Engineer	Optician	Optometrist	Physician
Real Estate Broker	Veterinarian			

**Contractor and Subcontractors** - shall pay the basic fee; however, they may elect to pay quarterly at the rate of \$81.00 per quarter plus \$8.00 for each employee on the job, only if the business address is outside of the city limits.

**Apartment and Motels** (4 units or more) shall pay \$81.00 per building or complex plus \$33.00 for each rental unit: however, any unit used for living quarters of the owner or manager of such property is exempt from the unit fee. If the owner also operates some other business in San Pablo, he/she must pay the business license fee applicable to the other business, plus \$33.00 each unit fee.

**Mobile Home Courts** shall pay \$81.00 per year plus \$7.00 per individual mobile home space per month within a mobile home court.

**Rooming Houses** (2 or more units ) shall pay \$81.00 plus \$10.00 for each room; however, any room used for the living quarters of the owner or manager shall be exempt from the unit fee. If the owner of a rooming house also operates some other business in San Pablo, he/she must pay the business license fee applicable to the other business, plus the \$10.00 unit fee for each room.

Additional fees are charged for all business (other than vending machine companies) which own the following:

Mechanical Music Machine	\$42.00/year
Photographic Machine	\$33.00/year
Weighing Machine	\$ 7.00/year
Weight Guessing Machine	\$21.00/year
Electronic/ Mechanical Games/ Mechanical Amusement Mach.	\$81.00/year per Machine or 1% of annual gross receipts (whichever sum is greater)
Other Electric Amusement & Game of Skill Machines	\$21.00/year
Any other machine	\$17.00/year

\*\*\*If more than three (3) machines. \$243.00/year or 1% of annual gross, whichever sum is greater.

Coin Operated Vending Machines - Every person who is engaged in the business of leasing, renting, distributing or operating coin operated vending machines (other than electronic/ mechanical games and amusement machines) shall pay a fee based on annual gross receipts as follows:

GROSS SALES	FEE
\$0 - \$1,000	\$33.00
\$1,001 - \$5,000	\$49.00
\$5,001 - \$15,000	\$99.00
Over \$15,000	\$7.00 /\$1,000

#### OTHER FEES

Advertising Vehicles	\$17.00/ day
Auctioneers	\$81.00/ day
Auto Wreckers	\$163.00/ day
Bingo	\$130.00/ year or \$31.00/ day
Bowling Alley	\$130.00/ year or \$31.00 per alley
Cabaret ONLY	\$358.00/ year (General on-site license)
Cabaret BEER AND WINE	\$272.00/ year
Carnival	\$684.00/ day
Circus	\$684.00/ day
Dance Hall	\$358.00/ year plus \$31.00 per event
Delivery Vehicles	\$130.00/ year plus \$17.00 per vehicle
Firearms Sales, Transfers, Leasing (Refer to PD for Clearance)	\$368.00/ yr. plus \$25.00 each employee
Guard & Patrol Service	\$130.00/ yr State License/ PD clearance
Hawker (PD)	\$65.00/ day
Ice Cream Truck	\$130.00/ year
Itinerant Show	\$99.00/ day & \$17.00/day each ride
Movie Theater	\$358.00/ year
Pool or Billiard Hall	\$130.00/ year plus \$31.00 per table
Rodeo	\$195.00/ day
Skating Rink	\$358.00/ year
Solicitor (No fixed place of business, PD Clearance)	\$325.00/ year or \$81.00 per quarter
Taxicabs (Refer to PD for Clearance)	\$163.00/ year plus \$48.00 each driver

Additional charges will be made for delinquent payments as follows:

Delinquency due upon thirty (30) days from the date of expiration on business license: one (1) month - 20% , two (2) months - 30%, three (3) month - 50 % . For new applicants, there will be a \$49.50 charge for missed inspection appointments. For assistance please call the Business License Division at (510) 215-3020.