

SCHEDULE OF TAXES

Business License

Generally applicable tax rate.

Every person having a fixed place of business transacting, engaging in, or carrying on a business in the city, except a business as to which the tax rate established by another section of this article is made specifically applicable, shall pay a business license tax based upon the annual gross receipts of such businesses as follows:

Gross Receipts	Annual Tax
Less than \$75,000	\$ 75.00
\$75,000 or more, but less than \$100,000	\$ 100.00
Over \$100,000	\$110.00, plus \$5.25 for each additional \$5,000 or fraction thereof up to \$500,000
Over \$500,000	\$530.00, plus \$4.00 for each additional \$5,000 or fraction thereof up to \$1,000,000
Over \$1,000,000	\$930.00, plus \$2.75 for each additional \$5,000 or fraction thereof up to \$5,000,000
Over \$5,000,000	\$3,130.00, plus \$1.65 for each additional \$5,000 or fraction thereof.

Definition of Gross Receipts per San Bruno Municipal Code Section 3.04.170

"Gross receipts," except as otherwise specifically provided, means and includes the total of amounts actually received or receivable from the sales and/or the total amounts actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, including interest and carrying charges in connection with such sales or services, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares or merchandise.

A. Included in such term shall be all receipts, cash, credits, redemption stamps, and property of any kind or nature, without any deduction therefrom on account of the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever.

B. Not included in such term shall be the following:

- 1. Cash discounts allowed and taken on sales;*
- 2. Sales, use, transient occupancy or any taxes, required by law to be included or added to the purchase price and collected from the consumer or purchaser;*
- 3. Such part of the purchase price of property returned by purchasers upon rescission of the contract of sale as is refunded in either case or by credit;*
- 4. Receipts of persons acting as agents, brokers or trustees, provided the agent, broker, or trustee has furnished the collector with the names and addresses of the others and the amounts paid to them, other than receipts received as commissions or fees earned, or charges of any character received for the performance of any service as agent, broker, or trustee. However, any agent, broker, or trustee dealing stocks or any other similar written instruments evidencing a right to participate in the assets of any business, or dealing in bonds or other evidences of indebtedness, who also deals in such property as a principal, shall include in the gross receipts by which the tax is measured the amount of his trading profits resulting from such dealings. No deduction from receipts attributable to trading as a principal shall be made unless such deduction is provided for in this section;*
- 5. Receipts of refundable deposits, except that refundable deposits forfeited and taken into the income of the business shall not be excluded;*
- 6. As to a retail gasoline dealer, a portion of his receipts from the sale of motor vehicle fuel equal to the motor fuel license imposed by and previously paid under the provisions of Part 2 of Division 2 of the Revenue and Taxation Code of the state;*
- 7. As to retail gasoline dealer, the special motor fuel tax imposed by Section 4041 of Title 26 of the United States Code if paid by the dealer or collected by him from the consumer or purchaser;*
- 8. That portion of the receipts of a general contractor which represents payments to subcontractors; provided, that such subcontractors are licensed (or taxed) under this article, and: provided, that the general contractor furnishes the tax collector with the names and addresses (personal and/or business) of the subcontractor and the amounts paid or payable to each subcontractor;*
- 9. Cash value of sales, trades, or transactions between departments or units of the same business, commonly called "interdepartmental transfers";*
- 10. Sales for convenience where sales of new goods, wares, or merchandise are made by a person engaged in selling such articles to another person similarly engaged where:*
 - i. The primary purpose of the particular transaction of sale is to accommodate the purchaser rather than to make a sale in the ordinary course of business, and the price paid is essentially the book value of the article; and*
 - ii. Where, in the particular kind of business involved, a similar manner of dealing is frequent or customary in the circumstances under which the particular sale is made; and*

- iii. *Where goods, wares, or merchandise of like or similar kind and of substantially equivalent value to that which was sold is received in consideration;*
- 11. *The amount of gross receipts which has been subject to a license tax paid to any other city;*
- 12. *Gross receipts from the sale of alcoholic beverages.*

Central administrative offices, auxiliary units manufacturing.

Every person who, at a fixed place of business within the City, transacts, engages in, or carries on any central administrative office, auxiliary unit or manufacturing establishment shall pay an annual license tax based upon the area of the place of business occupied and the average number of persons employed, as follows:

Area of Place of Business Occupied	Annual tax
999 square feet or less	\$ 150.00
1,000--2,499 square feet	250.00
2,500--4,999 square feet	350.00
5,000--9,999 square feet	550.00
10,000 square feet or more	850.00

Number of Employees	Additional Annual Tax
1--10	\$7.50 per employee
11--25	\$75.00, plus \$5.00 for each employee in excess of 10
26--50	\$195.00, plus \$4.00 for each employee in excess of 25
51 or more	\$350.00, plus \$3.00 for each employee in excess of 50

Amusement concessions.

Every person conducting any amusement concession, not in conjunction with a carnival or fair, shall pay a license tax for each concession and device as follows:

Type of concession	Quarterly tax
A. Merry-go-round, ferris wheel, dodgem, swing or other mechanical device for the carrying of passengers	\$75.00
B. Ball and ring throwing games, spin-the-wheel, mechanical and electrical games, shooting gallery, keno, lotto, and similar games of chance	\$50.00
C. Sales of merchandise or foodstuffs, not in connection with any game of chance	\$30.00

Apartment and rooming houses.

Every person conducting the business of apartment house or rooming house shall pay an annual license tax of \$50.00 base fee and \$1.00 for each room, based on a three room minimum.

Commercial property rental.

Every person conducting the business of commercial property rental shall pay an annual license tax of a \$50.00 base fee and \$10.00 for up to the first 1,000 square feet and \$10.00 for each additional 1,000 square feet of property available for commercial rental.

Bowling alleys and similar games

Every person conducting a public bowling alley, skee ball, bat ball, or other similar device, equipment or means of entertainment shall pay an annual license tax of \$40.00 for each alley.

Boxing or wrestling exhibitions

Every person staging a boxing or wrestling exhibition shall pay a license tax of \$200.00 for each such exhibition.

Carnivals and circuses

Every person conducting any carnival, circus, menagerie, wild west show, rodeo, any other like or similar exhibition or amusement shall pay a license tax of \$300.00 for the first day, and \$75.00 for each additional day, payable in advance.

Gambling Clubs

Every person, corporation, partnership or other entity conducting the business of a gambling club shall pay a quarterly tax in advance, and due on January 1st, April 1st, July 1st and October 1st of each calendar year. Commencing January 1, 1995, the tax per quarter shall be calculated as follows:

Tables Permitted by Gambling Club License	1995 Quarterly Tax Per Table
Minimum 10	\$ 400
11 to 15	1,200
16 to 20	1,800
21 to 25	2,400
26 to 30	3,000
31 to 35	3,600
36 to 40	4,200
41 to 45	4,800
46 to 50	5,400
51 to 55	6,000
56 to 60	6,600

Beginning with the above schedule, the tax paid by gambling clubs shall automatically increase July 1st of each year, commencing July 1, 1995, by the greater of 2% or the average of the annual percentage increase in the All Urban Consumer Price Index for the San Francisco/ San Jose/Oakland area for the months ending February 28th (or 29th) and April 30th.

Electrical musical devices

No person shall operate or maintain or permit to be operated or maintained in any place of business or premises open to the public and occupied by or under the control of such person any electrical musical device without having first paid a yearly business license tax of \$25.00, applied for and received a license for each electrical musical device so operated and maintained.

Mechanical, electronic, and video amusement devices

No person shall operate, maintain, or permit to be operated or maintained in any place of business or premises open to the public or under his control any mechanical amusement device without having first paid the business license tax of \$30.00, applied for and received a license therefore.

Nonresident contractors and other businesses

Every person not having a fixed place of business in the city who:

- A. Engages in the business of contracting within the city;
or
- B. Engages in a business within the city not specifically licensed by another section of this article shall pay a license tax of \$75.00 per year.

Peddlers and solicitors

Every person who conducts the business of peddler or solicitor shall pay a business license tax of \$40.00 per day for the first day and \$10.00 per day thereafter.

Public dances -- Place of public dance

Every person conducting a public dance shall pay a business license tax of \$50.00. Every person operating a business in which public dancing is performed, conducted, allowed, carried on, or proposed to be performed, conducted, allowed, or carried on not less than three times or on three days within a period of six months shall pay a business license tax as follows:

- 1. If the dancing is accompanied by mechanized music, an annual tax of \$200.00 dollars;
- 2. If the dancing is accompanied by live or unmechanized music, an annual tax of \$450.00.

Shuffleboards

Every person engaged in the business of operating or maintaining and offering for use by patrons any shuffleboards or other game or amusement device other than a mechanical amusement device otherwise licensed, shall pay in advance an annual license tax of \$15.00 for each such game.

Temporary vendors

Every person conducting the business of temporary vendor shall pay an annual business license tax of \$40.00 for the first day and \$10.00 per day for each subsequent day.

Condominium projects

A business license tax is imposed solely for revenue purposes upon the development and construction of all condominium projects, in the sum of one thousand dollars per planned salable condominium unit. No tax shall be imposed upon the development and construction of a condominium unit for which a completed sale or transfer of interest to the purchaser or occupant has occurred.

Single-family residential structures

A single-family residential business license tax is imposed solely for revenue purposes upon the development and construction of all single-family residential structures in the sum of \$100.00 per planned salable unit.

AIRPORT PARKING FACILITY

Every person, corporation, partnership or other entity conducting the business of an airport parking facility shall pay a quarterly tax due as follows. Airport Parking Facility means any privately owned or operated facility with the purpose of providing, for any form of consideration, parking or storage for motor vehicles, motorcycles, or other similar means of conveyances for persons going to or from the San Francisco International Airport.

The airport parking facility tax shall be 8% of gross receipts. Said tax shall only be applicable to gross receipts generated by the parking or storage of vehicles, at the airport parking facility. Each operator of an airport parking facility shall, on or before the last day of the month following the close of each calendar quarter, make a return to the City of the total tax. At the time the return is filed, the full amount of the tax shall be remitted to the City. Upon a finding of public benefit, the City Council may, by ordinance, decrease the airport parking facility tax set forth above.

REAL PROPERTY DOCUMENTARY STAMP (PROPERTY TRANSFER) TAX

The tax imposed is on each deed, instrument, or writing by which any lands, tenements, or other realty sold within the City shall be granted, assigned, transferred or otherwise conveyed to or vested in, the purchaser or purchasers, or any other person or persons, by his or their direction, when the consideration or value of the interest or property conveyed exceeds \$100.00.

The rate of such tax is \$0.275 for each five hundred dollars or fraction thereof.

TRANSIENT OCCUPANCY TAX

For the privilege of occupancy in any hotel or motel, each transient is subject to and shall pay a tax in the amount of 10% of the rent charged by the operator.