

**CITY OF WALNUT CREEK**  
 SCHEDULE OF BUSINESS LICENSE TAXES  
 RATES EFFECTIVE: JULY 1, 2017 – JUNE 30, 2018

- **CONTRACTORS** pay based on the type of license the business has on file with CSLB and where your business is located (not the job location). Business license will be valid for 1 year (or 90 days) from the date of issue, for this reason the tax is not pro-rated.
  - Located within Walnut Creek:
    - A or B License \$503.00 Annual License
    - C License \$377.00 Annual License
  - Located outside Walnut Creek:
    - A or B License \$503.00 Annual License
    - A or B License \$176.00 90 Day License
    - C License \$377.00 Annual License
    - C License \$126.00 90 Day License
- **ICE CREAM, CATERING, FOOD TRUCKS & ITINERANT RESTAURANT** pay a flat rate, if starting your business after August 1<sup>st</sup>, pro-rate the tax amount through June 30<sup>th</sup>.
  - Flat Rate \$125.00/per truck
- **TAXI CAB COMPANY** pay a per car rate, if starting your business after August 1<sup>st</sup>, pro-rate the tax amount through June 30<sup>th</sup>. In addition, there is an inspection fee and background permit issued by our police department.
  - 1<sup>st</sup> Vehicle \$100.00
  - Each additional Vehicle \$50.00
- **VEHICLE DELIVERY BUSINESS** pays a flat rate, if starting your business after August 1<sup>st</sup>, pro-rate the tax amount through June 30<sup>th</sup>.
  - Flat Rate \$226.00

**All other business types have a choice of paying based on Flat Rate or Gross Receipts:**

- **FLAT RATE**, if starting your business after August 1<sup>st</sup>, pro-rate the tax amount through June 30<sup>th</sup>.
  - Flat Rate Base Tax \$377.00 (covers one owner, officer or partner)
  - Additional Partners \$126.00
  - Additional Employees & Officers up to 300 \$25.00
  - Number of Employees & Officers over 300 \$13.00

- **GROSS RECEIPTS**, use an estimate of your gross receipts from your start date to the next June 30<sup>th</sup>.

	<b>From</b>	<b>To</b>	
○	\$1.00	-	\$23.00
○	\$10,001.00	-	\$28.75
○	\$20,001.00	-	\$34.50
○	\$30,001.00	-	\$46.00
○	\$40,001.00	-	\$57.50
○	\$50,001.00	-	\$69.00
○	\$60,001.00	-	\$80.50
○	\$70,001.00	-	\$92.00
○	\$80,001.00	-	\$103.50
○	\$90,001.00	-	\$115.00
○	\$100,001.00	-	\$138.00
○	\$130,001.00	-	\$155.25
○	\$160,001.00	-	\$172.50
○	\$200,001.00	-	\$254.15
○	\$350,001.00	-	\$293.25
○	\$500,001.00	-	\$333.50
○	\$650,001.00	-	\$372.60
○	\$800,001.00	-	\$414.00
○	\$1,000,001.00	-	\$414.00 +26¢ per \$1,000 over \$1,000,000
○	\$2,000,001.00	-	\$674.00 +24 ½¢ per \$1,000 over \$2,000,000
○	\$4,000,001.00	-	\$1,164.00 + 19¢ per \$1,000 over \$4,000,000
○	\$7,000,001.00	-	\$1,674.00 + 11 ½¢ per \$1,000 over \$7,000,000
○	10,000,001.00	-	and up \$2,019.00 + 2¢ per \$1,000 over \$10,000,000.00