

CITY OF WALNUT CREEK
SCHEDULE OF BUSINESS LICENSE TAXES
RATES EFFECTIVE: JULY 1, 2018 – JUNE 30, 2019

- **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 \$521.00 Annual License
 - C License \$391.00 Annual License
 - Located **outside** Walnut Creek:
 - A or B License \$521.00 Annual License
 - A or B License \$182.00 90 Day License
 - C License \$391.00 Annual License
 - C License \$131.00 90 Day License
- **ICE CREAM, CATERING, FOOD TRUCKS & ITINERANT RESTAURANT** pay a flat rate, if starting your business after August 1st, pro-rate the tax amount through June 30th.
 - Flat Rate \$125.00/per truck
- **TAXI CAB COMPANY** pay a per car rate, if starting your business after August 1st, pro-rate the tax amount through June 30th. In addition, there is an inspection fee and background permit issued by our police department.
 - 1st Vehicle \$100.00
 - Each additional Vehicle \$50.00
- **VEHICLE DELIVERY BUSINESS** pays a flat rate, if starting your business after August 1st, pro-rate the tax amount through June 30th.
 - Flat Rate \$234.00

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

- **FLAT RATE**, if starting your business after August 1st, pro-rate the tax amount through June 30th.
 - Flat Rate Base Tax \$391.00 (covers one owner, officer or partner)
 - Additional Partners \$131.00
 - Additional Employees & Officers up to 300 \$26.00
 - 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 30th.

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