

City of Arts & Innovation

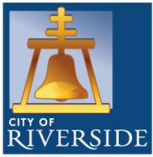
3900 MAIN STREET  
 RIVERSIDE, CA 92522  
 PHONE: (951) 826-5465  
 FAX: (951) 826-2356

**CITY OF RIVERSIDE  
 Current Business Tax Rates  
 11/01/24 THROUGH 10/31/2025**

As authorized by the Riverside Municipal Code 5.04.300, which shall automatically adjust November 1<sup>st</sup> of each year, according to the most recent change in the annual Consumer Price Index.

\*\*On September 19, 2012, Governor Brown signed into law SB-1186 which adds a **state fee of \$4** on any applicant for a local business license or similar instrument or permit, or renewal thereof. The purpose is to increase disability access and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with federal and state disability laws, as specified.

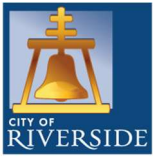
	<b>BASE TAX EACH BILLBOARD</b>		
<b>ADVERTISING – OUTDOOR</b>	\$203.50		
	<b>BASE TAX EACH VEHICLE</b>		
<b>AMBULANCE SERVICE</b>	\$72.00		
	<b>BASE TAX FIRST 10 RIDES</b>	<b>EACH ADDITIONAL RIDE</b>	
<b>AMUSEMENT CENTER PERMANENT FIXED LOCATION</b>	\$144.50	\$31.00	
	<b>BASE TAX FIRST 10 RIDES</b>	<b>EACH ADDITIONAL RIDE</b>	
<b>AMUSEMENT RIDES, DEVICES, ETC. TEMPORARY</b>	\$72.25	\$6.00	
	<b>BASE TAX ANNUALLY</b>	<b>BASE TAX DAILY</b>	
<b>AUCTIONS</b>	\$1,859.25	\$179.25	
	<b>BASE TAX FIRST 10 SPACES</b>	<b>EACH ADDITIONAL SPACE IN EXCESS OF 10</b>	
<b>AUTOMOBILE PARKING</b>	\$73.75	\$3.00	
	<b>BASE TAX FIRST TABLE</b>	<b>EACH ADDITIONAL TABLE</b>	
<b>BILLARDS/POOL</b>	\$132.25	\$14.00	



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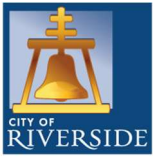
	BASE TAX DAILY		
<b>BOXING/PROFESSIONAL ATHLETIC EXHIBITIONS</b>	\$298.50		
	BASE TAX FIRST DAY	EACH ADDITIONAL DAY	
<b>CARNIVAL/CIRCUS</b>	\$599.75	\$297.00	
	BASE TAX EACH LOCATION		
<b>CHRISTMAS TREE, PUMPKINS, OR OTHER SEASONAL SALES</b>	\$97.00		
	BASE TAX FIRST \$25,000 GROSS RECEIPTS	Gross Receipts \$25,000 TO \$500,000	OVER \$500,000
<b>CLASS A: (Retail)</b>	\$156.00	\$1.11 / each additional thousand above \$25,000 Ex. GR= \$45,200 $\$156.00 + (20.2 \times 1.11) = 178.42$	\$0.15 / each additional thousand above \$500,000 Base Fee changes to \$684.50
	BASE TAX FIRST \$50,000 GROSS RECEIPTS	\$50,000 TO \$1,000,000	OVER \$1,000,000
<b>CLASS B: (Wholesale/Manufacturing)</b>	\$156.00	\$0.46 / each additional thousand above \$50,000 Ex. GR= \$75,200 $\$156.00 + (25.2 \times .46) = \$167.59$	\$0.06 / each additional thousand above \$1,000,000 Base Fee changes to \$596.25 <b>Maximum Tax \$10,173.50</b>
	BASE TAX FIRST \$50,000 GROSS RECEIPTS	\$50,000 TO \$750,000	OVER \$750,000
<b>CLASS C: (Auto)</b>	\$156.00	\$0.80 / each additional thousand above \$50,000 Ex. GR= \$75,200 $\$156.00 + (25.2 \times .80) = \$176.16$	\$0.09 / each additional thousand above \$750,000 Base Fee changes to \$718.50 <b>Maximum Tax \$10,173.50</b>
	BASE TAX FIRST \$1,000 GROSS RECEIPTS	PER \$1,000 GROSS RECEIPTS	
<b>CLASS D: (Vending Machines with merchandise)</b>	\$95.75	\$1.25 / each additional thousand above \$1,000 Ex. GR= \$75,200 $\$95.75 + (74.2 \times 1.25) = 188.50$	
	BASE TAX ANNUAL	BASE TAX DAILY	
<b>DANCE/PUBLIC</b>	\$241.00	\$48.00	



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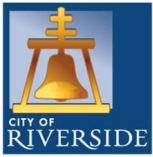
	<b>BASE TAX PER VEHICLE</b>		
<b>DELIVERY BY VEHICLE</b>	\$119.50		
	<b>BASE TAX</b>	<b>EACH EMPLOYEE</b>	
<b>ENGINEERING/GENERAL CONTRACTOR</b>	\$385.50 Base Tax covers ONE OWNER ONLY	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	<b>BASE TAX</b>	<b>EACH EMPLOYEE</b>	
<b>GENERAL SERVICES</b>	\$179.25 Base Tax covers ONE OWNER ONLY	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	<b>BASE TAX</b>	<b>EACH MACHINE</b>	
<b>LAUNDRIES AND DRY CLEANERS, AUTOMATIC SELF SERVICE</b>	\$179.25	\$4.00	
	<b>BASE TAX EACH LOCATION ANNUALLY</b>	<b>EACH VENDOR DAILY</b>	
<b>LIMITED TIME INDOOR OR OUTDOOR EVENTS</b>	\$898.75	\$3.00	
	<b>BASE TAX EACH SPONSOR DAILY</b>		
<b>LIMITED TIME ACTIVITY CITY OWNED/OPERATED FACILITY/SPONSOR</b>	\$59.75		
	<b>BASE TAX EACH PERSON DAILY</b>		
<b>PEDDLERS AND SALESMEN ITINERANT</b>	\$72.00		
	<b>BASE TAX</b>	<b>EACH PROFESSIONAL EMPLOYEE</b>	<b>EACH NON-PROFESSIONAL EMPLOYEE</b>
<b>PROFESSIONAL SERVICES</b>	\$274.50 Base Tax covers ONE OWNER ONLY	\$275.25 Additional Fee for each Employee, Owner, Partner, or Associate	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate
	<b>BASE TAX PER OPERATOR</b>		
<b>SHOESHINE STAND</b>	\$72.25		



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	BASE TAX FIRST CART	EACH ADDITIONAL CART	
<b>SIDEWALK VENDOR NEW OPERATOR</b>	\$30.00	\$7.50	
<b>SIDEWALK VENDOR RENEWAL</b>	\$28.75	\$7.50	
	BASE TAX	EACH EMPLOYEE	
<b>SPECIALTY CONTRACTOR</b>	\$265.00  Base Tax covers <b>ONE OWNER ONLY</b>	\$6.00  Additional Fee for each Employee, Owner, Partner, or Associate	
	BASE TAX ANNUAL	BASE TAX DAILY	
<b>SPECIAL SHOW, NO MERCANDISE FOR SALE</b>	\$215.50	\$71.50	
	BASE TAX ANNUAL	BASE TAX DAILY	
<b>SPECIAL SHOW, WITH MERCANDISE FOR SALE</b>	\$432.50	\$143.00	
	BASE TAX OPERATOR ANNUALLY	EACH VENDOR DAILY	EACH VENDOR SUNDAY ONLY
<b>SWAP MEET (AS DEFINED IN RMC 5.48.010)</b>	\$898.75	\$1.00	\$2.00
	BASE TAX PER VEHICLE		
<b>TAXICABS</b>	\$156.75		
	BASE TAX FIRST 100 SEATS	EACH ADDITIONAL 100 SEATS OR FRACTION THEROF	
<b>THEATERS AND SHOWS</b>	\$358.75	\$43.00	
	BASE TAX FIRST DAY	EACH ADDITIONAL DAY	
<b>THEATRICAL PERFORMANCE</b>	\$599.00	\$297.00	



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	<b>BASE TAX EACH MACHINE ANNUALLY</b>		
<b>VENDING MACHINES- GAME, PHONOGRAPH, WEIGHING, AND ALL OTHER COIN-OPERATED MACHINES <u>NOT</u> VENDING <u>MERCHANIDE</u></b>	\$72.00		
<b>SIMPLE INTEREST</b>	<b>DUPLICATE CERTIFICATE</b>	<b>CERTIFICATE PROCESSING FEE (TAX EXEMPT BUSINESS TAX)</b>	<b>REFUND PROCESSING FEE</b>
8.00%	\$12.75	\$25.00	\$31.00