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**
**11/01/26 THROUGH 10/31/2027**

As authorized by the Riverside Municipal Code 5.04.300, which shall automatically adjust November 1st 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.

| | BASE TAX **EACH BILLBOARD** | | |
|---|---|---|---|
| **ADVERTISING – OUTDOOR** | $215.75 | | |
| | BASE TAX **EACH VEHICLE** | | |
| **AMBULANCE SERVICE** | $76.50 | | |
| | BASE TAX **FIRST 10 RIDES** | **EACH ADDITIONAL RIDE** | |
| **AMUSEMENT CENTER PERMANENT FIXED LOCATION** | $153.25 | $33.00 | |
| | BASE TAX **FIRST 10 RIDES** | **EACH ADDITIONAL RIDE** | |
| **AMUSEMENT RIDES, DEVICES, ETC. TEMPORARY** | $76.75 | $6.00 | |
| | BASE TAX **ANNUALLY** | BASE TAX **DAILY** | |
| **AUCTIONS** | $1,972.50 | $190.25 | |
| | BASE TAX **FIRST 10 SPACES** | **EACH ADDITIONAL SPACE IN EXCESS OF 10** | |
| **AUTOMOBILE PARKING** | $78.25 | $3.00 | |
| | BASE TAX **FIRST TABLE** | **EACH ADDITIONAL TABLE** | |
| **BILLARDS/POOL** | $140.25 | $14.00 | |

City of Arts & Innovation

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

| | | | |
|---|---|---|---|
| | BASE TAX<br>**DAILY** | | |
| **BOXING/PROFESSIONAL ATHLETIC EXHIBITIONS** | $316.75 | | |
| | BASE TAX<br>**FIRST DAY** | **EACH ADDITIONAL DAY** | |
| **CARNIVAL/CIRCUS** | $636.25 | $315.00 | |
| | BASE TAX<br>EACH LOCATION | | |
| **CHRISTMAS TREE, PUMPKINS, OR OTHER SEASONAL SALES** | $103.00 | | |
| | BASE TAX<br>**FIRST $25,000 GROSS RECEIPTS** | Gross Receipts<br>**$25,000 TO $500,000** | **OVER $500,000** |
| **CLASS A:<br>(Retail)** | $165.50 | $1.17 / each additional thousand above $25,000<br><br>Ex. GR= $45,200<br>$165.50 + (20.2 x 1.17)=$189.13 | $0.15 / each additional thousand above $500,000<br><br>Base Fee changes to $726.25 |
| | BASE TAX<br>**FIRST $50,000 GROSS RECEIPTS** | **$50,000 TO $1,000,000** | **OVER $1,000,000** |
| **CLASS B:<br>(Wholesale/Manufacturing)** | $165.50 | $0.48 / each additional thousand above $50,000<br><br>Ex. GR= $75,200<br>$165.50 + (25.2 x .48) = $177.60 | $0.06 / each additional thousand above $1,000,000<br><br>Base Fee changes to $632.75<br>**Maximum Tax $10,793.00** |
| | BASE TAX<br>**FIRST $50,000 GROSS RECEIPTS** | **$50,000 TO $750,000** | **OVER $750,000** |
| **CLASS C:<br>(Auto)** | $165.50 | $0.84 / each additional thousand above $50,000<br><br>Ex. GR= $75,200<br>$165.50 + (25.2 x .84) = $186.67 | $0.09 / each additional thousand above $750,000<br><br>Base Fee changes to $762.25<br>**Maximum Tax $10,793.00** |
| | BASE TAX<br>**FIRST $1,000 GROSS RECEIPTS** | **PER $1,000<br>GROSS RECEIPTS** | |
| **CLASS D:<br>(Vending Machines with merchandise)** | $101.50 | $1.33 / each additional thousand above $1,000<br><br>Ex. GR= $75,200<br>$101.50+(74.2 x 1.33)=$200.19 | |
| | BASE TAX<br>**ANNUAL** | BASE TAX<br>**DAILY** | |
| **DANCE/PUBLIC** | $255.00 | $50.00 | |

City of Arts & Innovation

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

| | | | |
|---|---|---|---|
| | BASE TAX **PER VEHICLE** | | |
| **DELIVERY BY VEHICLE** | $126.75 | | |
| | BASE TAX | **EACH EMPLOYEE** | |
| **ENGINEERING/GENERAL CONTRACTOR** | $409.00<br><br>Base Tax covers ONE OWNER ONLY | $6.00<br><br>Additional Fee for each Employee, Owner, Partner, or Associate | |
| | BASE TAX | **EACH EMPLOYEE** | |
| **GENERAL SERVICES** | $190.25<br><br>Base Tax covers ONE OWNER ONLY | $6.00<br><br>Additional Fee for each Employee, Owner, Partner, or Associate | |
| | BASE TAX | **EACH MACHINE** | |
| **LAUNDRIES AND DRY CLEANERS, AUTOMATIC SELF SERVICE** | $190.25 | $4.00 | |
| | BASE TAX **EACH LOCATION ANNUALLY** | **EACH VENDOR DAILY** | |
| **LIMITED TIME INDOOR OR OUTDOOR EVENTS** | $953.50 | $3.00 | |
| | BASE TAX **EACH SPONSOR DAILY** | | |
| **LIMITED TIME ACTIVITY CITY OWNED/OPERATED FACILITY/SPONSOR** | $63.25 | | |
| | BASE TAX **EACH PERSON DAILY** | | |
| **PEDDLERS AND SALESMEN ITINERANT** | $76.50 | | |
| | BASE TAX | **EACH PROFESSIONAL EMPLOYEE** | **EACH NON-PROFESSIONAL EMPLOYEE** |
| **PROFESSIONAL SERVICES** | $291.25<br><br>Base Tax covers **ONE OWNER ONLY** | $292.00<br><br>Additional Fee for each Employee, Owner, Partner, or Associate | $6.00<br><br>Additional Fee for each Employee, Owner, Partner, or Associate |
| | BASE TAX **PER OPERATOR** | | |
| **SHOESHINE STAND** | $76.75 | | |

City of Arts & Innovation

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

| | | | |
|---|---|---|---|
| | BASE TAX **FIRST CART** | **EACH ADDITIONAL CART** | |
| **SIDEWALK VENDOR NEW OPERATOR** | $32.00 | $8.00 | |
| **SIDEWALK VENDOR RENEWAL** | $30.00 | $8.00 | |
| | BASE TAX | **EACH EMPLOYEE** | |
| **SPECIALTY CONTRACTOR** | $281.25<br><br>Base Tax covers **ONE OWNER ONLY** | $6.00<br><br>Additional Fee for each Employee, Owner, Partner, or Associate | |
| | BASE TAX **ANNUAL** | BASE TAX **DAILY** | |
| **SPECIAL SHOW, NO MERCHANDISE FOR SALE** | $228.75 | $76.00 | |
| | BASE TAX **ANNUAL** | BASE TAX **DAILY** | |
| **SPECIAL SHOW, WITH MERCHANDISE FOR SALE** | $458.75 | $151.75 | |
| | BASE TAX **OPERATOR ANNUALLY** | **EACH VENDOR DAILY** | **EACH VENDOR SUNDAY ONLY** |
| **SWAP MEET (AS DEFINED IN RMC 5.48.010)** | $953.50 | $1.00 | $2.00 |
| | BASE TAX **PER VEHICLE** | | |
| **TAXICABS** | $166.25 | | |
| | BASE TAX **FIRST 100 SEATS** | **EACH ADDITIONAL 100 SEATS OR FRACTION THEROF** | |
| **THEATERS AND SHOWS** | $380.50 | $45.00 | |
| | BASE TAX **FIRST DAY** | **EACH ADDITIONAL DAY** | |
| **THEATRICAL PERFORMANCE** | $635.50 | $315.00 | |
| | | | |

City of Arts & Innovation

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

| | | | |
|---|---|---|---|
| | | | |
| | BASE TAX **EACH MACHINE ANNUALLY** | | |
| **VENDING MACHINES- GAME, PHONOGRAPH, WEIGHING, AND ALL OTHER COIN-OPERATED MACHINES *NOT* VENDING MERCHANIDE** | $76.50 | | |
| **SIMPLE INTEREST** | **DUPLICATE CERTIFICATE** | **CERTIFICATE PROCESSING FEE (TAX EXEMPT BUSINESS TAX)** | **REFUND PROCESSING FEE** |
| 8.00% | $13.50 | $26.00 | $33.00 |