City of Arts & Innovation

3900 MAIN STREET
RIVERSIDE, CA 92522
PHONE: (951) 826-5465
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CITY OF RIVERSIDE
Current Business Tax Rates
11/01/25 THROUGH 10/31/2026

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	$209.50		
	BASE TAX **EACH VEHICLE**		
AMBULANCE SERVICE	$74.25		
	BASE TAX **FIRST 10 RIDES**	**EACH ADDITIONAL RIDE**	
AMUSEMENT CENTER PERMANENT FIXED LOCATION	$148.75	$32.00	
	BASE TAX **FIRST 10 RIDES**	**EACH ADDITIONAL RIDE**	
AMUSEMENT RIDES, DEVICES, ETC. TEMPORARY	$74.50	$6.00	
	BASE TAX **ANNUALLY**	BASE TAX **DAILY**	
AUCTIONS	$1,915.00	$184.75	
	BASE TAX **FIRST 10 SPACES**	**EACH ADDITIONAL SPACE IN EXCESS OF 10**	
AUTOMOBILE PARKING	$76.00	$3.00	
	BASE TAX **FIRST TABLE**	**EACH ADDITIONAL TABLE**	
BILLARDS/POOL	$136.25	$14.00	

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	BASE TAX **DAILY**		
BOXING/PROFESSIONAL ATHLETIC EXHIBITIONS	$307.50		
	BASE TAX **FIRST DAY**	**EACH ADDITIONAL DAY**	
CARNIVAL/CIRCUS	$617.75	$306.00	
	BASE TAX EACH LOCATION		
CHRISTMAS TREE, PUMPKINS, OR OTHER SEASONAL SALES	$100.00		
	BASE TAX **FIRST $25,000 GROSS RECEIPTS**	Gross Receipts **$25,000 TO $500,000**	**OVER $500,000**
CLASS A: (Retail)	$160.75	$1.14 / each additional thousand above $25,000 Ex. GR= $45,200 $160.75 + (20.2 x 1.14)=$183.78	$0.15 / each additional thousand above $500,000 Base Fee changes to $705.00
	BASE TAX **FIRST $50,000 GROSS RECEIPTS**	**$50,000 TO $1,000,000**	**OVER $1,000,000**
CLASS B: (Wholesale/Manufacturing)	$160.75	$0.47 / each additional thousand above $50,000 Ex. GR= $75,200 $160.75 + (25.2 x .47) = $172.59	$0.06 / each additional thousand above $1,000,000 Base Fee changes to $614.25 **Maximum Tax $10,478.75**
	BASE TAX **FIRST $50,000 GROSS RECEIPTS**	**$50,000 TO $750,000**	**OVER $750,000**
CLASS C: (Auto)	$160.75	$0.82 / each additional thousand above $50,000 Ex. GR= $75,200 $160.75 + (25.2 x .82) = $181.41	$0.09 / each additional thousand above $750,000 Base Fee changes to $740.00 **Maximum Tax $10,478.75**
	BASE TAX **FIRST $1,000 GROSS RECEIPTS**	**PER $1,000 GROSS RECEIPTS**	
CLASS D: (Vending Machines with merchandise)	$98.50	$1.29 / each additional thousand above $1,000 Ex. GR= $75,200 $98.50 + (74.2 x 1.29)=$194.22	
	BASE TAX **ANNUAL**	BASE TAX **DAILY**	
DANCE/PUBLIC	$248.00	$49.00	

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	BASE TAX **PER VEHICLE**		
DELIVERY BY VEHICLE	$123.00		
	BASE TAX	**EACH EMPLOYEE**	
ENGINEERING/GENERAL CONTRACTOR	$397.00 Base Tax covers ONE OWNER ONLY	$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	BASE TAX	**EACH EMPLOYEE**	
GENERAL SERVICES	$184.75 Base Tax covers ONE OWNER ONLY	$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	BASE TAX	**EACH MACHINE**	
LAUNDRIES AND DRY CLEANERS, AUTOMATIC SELF SERVICE	$184.75	$4.00	
	BASE TAX **EACH LOCATION ANNUALLY**	**EACH VENDOR DAILY**	
LIMITED TIME INDOOR OR OUTDOOR EVENTS	$925.75	$3.00	
	BASE TAX **EACH SPONSOR DAILY**		
LIMITED TIME ACTIVITY CITY OWNED/OPERATED FACILITY/SPONSOR	$61.50		
	BASE TAX **EACH PERSON DAILY**		
PEDDLERS AND SALESMEN ITINERANT	$74.25		
	BASE TAX	**EACH PROFESSIONAL EMPLOYEE**	**EACH NON-PROFESSIONAL EMPLOYEE**
PROFESSIONAL SERVICES	$282.75 Base Tax covers **ONE OWNER ONLY**	$283.50 Additional Fee for each Employee, Owner, Partner, or Associate	$6.00 Additional Fee for each Employee, Owner, Partner, or Associate
	BASE TAX **PER OPERATOR**		
SHOESHINE STAND	$74.50		

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	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	$273.00 Base Tax covers **ONE OWNER ONLY**	$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	BASE TAX **ANNUAL**	BASE TAX **DAILY**	
SPECIAL SHOW, NO MERCHANDISE FOR SALE	$222.00	$73.75	
	BASE TAX **ANNUAL**	BASE TAX **DAILY**	
SPECIAL SHOW, WITH MERCHANDISE FOR SALE	$445.50	$147.25	
	BASE TAX **OPERATOR ANNUALLY**	**EACH VENDOR DAILY**	**EACH VENDOR SUNDAY ONLY**
SWAP MEET (AS DEFINED IN RMC 5.48.010)	$925.75	$1.00	$2.00
	BASE TAX **PER VEHICLE**		
TAXICABS	$161.50		
	BASE TAX **FIRST 100 SEATS**	**EACH ADDITIONAL 100 SEATS OR FRACTION THEROF**	
THEATERS AND SHOWS	$369.50	$44.00	
	BASE TAX **FIRST DAY**	**EACH ADDITIONAL DAY**	
THEATRICAL PERFORMANCE	$617.00	$306.00	

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	BASE TAX **EACH MACHINE ANNUALLY**		
VENDING MACHINES- GAME, PHONOGRAPH, WEIGHING, AND ALL OTHER COIN-OPERATED MACHINES *NOT* VENDING MERCHANIDE	$74.25		

SIMPLE INTEREST	DUPLICATE CERTIFICATE	CERTIFICATE PROCESSING FEE (TAX EXEMPT BUSINESS TAX)	REFUND PROCESSING FEE
8.00%	$13.50	$26.00	$33.00