



City of Arts & Innovation

**CITY OF RIVERSIDE**

**Current Business Tax Rates  
11/01/18 THROUGH 10/31/2019**

3900 MAIN STREET  
RIVERSIDE, CA 92522  
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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.

	BASE TAX FIRST \$25,000 GROSS RECEIPTS	Gross Receipts \$25,000 TO \$500,000	OVER \$500,000
<b>CLASS A: (Retail)</b>	\$127.00	\$0.90 / each additional thousand above \$25,000  Ex. GR= \$45,200 \$127.0 + (20.2 x .90)= \$145.18	\$0.13 / each additional thousand above \$500,000  Base Fee changes to \$554.50
	BASE TAX FIRST \$50,000 GROSS RECEIPTS	\$50,000 TO \$1,000,000	OVER \$1,000,000
<b>CLASS B: (Wholesale/Manufacturing)</b>	\$127.00	\$0.38 / each additional thousand above \$50,000  Ex. GR= \$75,200 \$127.00 + (25.2 x .38)= \$136.58	\$0.06 / each additional thousand above \$1,000,000  Base Fee changes to \$488.00 <b>Maximum Tax \$8,279.00</b>
	BASE TAX FIRST \$50,000 GROSS RECEIPTS	\$50,000 TO \$750,000	OVER \$750,000
<b>CLASS C: (Auto)</b>	\$127.00	\$0.66 / each additional thousand above \$50,000  Ex. GR= \$75,200 \$127.00 + (25.2 x .66)= \$143.63	\$0.09 / each additional thousand above \$750,000  Base Fee changes to \$589.00 <b>Maximum Tax \$8,279.00</b>
	BASE TAX FIRST \$1,000 GROSS RECEIPTS	PER \$1,000 GROSS RECEIPT	
<b>CLASS D: (Vending Machines)</b>	\$78.00	\$1.01 / each additional thousand above \$1,000  Ex. GR= \$75,200 \$78.00+ (74.2 x 1.01)= \$152.94	
	BASE TAX	EA. EMPLOYEE	
<b>GENERAL SERVICES</b>	\$146.00  Base Tax covers ONE OWNER ONLY	\$6.00  Additional Fee for each Employee, Owner, Partner, or Associate	

	BASE TAX	EA. PROFESSIONAL EMPLOYEE	EA. NON-PROFESSIONAL EMPLOYEE
<b>PROFESSIONAL SERVICES</b>	\$223.50 Base Tax covers ONE OWNER ONLY	\$224.75 Additional Fee for each Employee, Owner, Partner, or Associate	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate
	BASE TAX	EA. EMPLOYEE	
<b>ENGINEERING/GENERAL CONTRACTOR</b>	\$313.50	Base Tax covers ONE OWNER ONLY \$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	BASE TAX	EA. EMPLOYEE	
<b>SPECIALTY CONTRACTOR</b>	\$215.25 Base Tax covers ONE OWNER ONLY	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	BASE TAX FIRST 10 RIDES	EACH ADDITIONAL RIDE	
<b>AMUSEMENT CENTER PERMANENT FIXED LOCATION</b>	\$117.50	\$25.00	
	BASE TAX FIRST 10 RIDES	EACH ADDITIONAL RIDE	
<b>AMUSEMENT RIDES, DEVICES, ETC. TEMPORARY</b>	\$59.00	\$6.0	
	BASE TAX FIRST DAY	EACH ADDITIONAL DAY	
<b>CARNIVAL/CIRCUS</b>	\$488.00	\$242.00	
	BASE TAX DAILY		
<b>SPECIAL SHOW, NO MERCHANDISE FOR SALE</b>	\$58.25		
	BASE TAX ANNUAL	BASE TAX DAILY	
<b>DANCE/PUBLIC</b>	\$195.75	\$39.00	
	BASE TAX FIRST TABLE	EACH ADDITIONAL TABLE	
<b>BILLARDS/POOL</b>	\$107.50	\$12.00	

	BASE TAX		
<b>BOXING/PROFESSIONAL ATHLETIC EXHIBITIONS</b>	\$242.75		
	BASE TAX FIRST DAY	EACH ADDITIONAL DAY	
<b>THEATRICAL PERFORMANCE</b>	\$487.25	\$242.00	
	BASE TAX ANNUAL	BASE TAX DAILY	
<b>SPECIAL SHOW, NO MERCHANDISE FOR SALE</b>	\$175.50	\$58.25	
	BASE TAX ANNUAL	BASE TAX DAILY	
<b>SPECIAL SHOW, WITH MERCHANDISE FOR SALE ANNUAL</b>	\$352.00	\$116.25	
	BASE TAX FIRST 100 SEATS	EACH ADDITIONAL 100 SEATS OR FRACTION THEROF	
<b>THEATERS AND SHOWS</b>	\$292.00	\$35.00	
	BASE TAX		
<b>ADVERTISING - OUTDOOR</b>	\$165.25		
	BASE TAX EACH VEHICLE		
<b>AMBULANCE SERVICE</b>	\$58.75		
	BASE TAX FIRST 10 SPACES	EACH ADDITIONAL SPACE IN EXCESS OF 10	
<b>AUTOMOBILE PARKING</b>	\$60.00	\$3.00	
	BASE TAX	EACH MACHINE	
<b>LAUDRIES AND DRY CLEANERS, AUTOMATIC SELF SERVICE</b>	\$146.00	\$4.00	
	BASE TAX		
<b>CHRISTMAS TREE, PUMPKINS, OR OTHER SEASONAL SALES</b>	\$79.00		

	BASE TAX - DAILY		
<b>PEDDLERS AND SALESMEN ITINERANT</b>	\$58.75		
	BASE TAX		
<b>SHOESHINE STAND</b>	\$59.00		
	BASE TAX PER VEHICLE		
<b>DELIVERY BY VEHICLE</b>	\$97.25		
	BASE TAX PER VEHICLE		
<b>TAXICABS</b>	\$127.50		
	BASE TAX ANNUALLY	BASE TAX DAILY	
<b>AUCTIONS - ANUALLY</b>	\$1,513.00	\$146.00	
	BASE TAX		
<b>SWAP MEET LIMITED TIME EVENTS</b>	\$731.25		
	BASE TAX DAILY		
<b>LIMITED TIME ACTIVITY CITY OWNED/OPERATED FACILITY/SPONSOR</b>	\$48.50		