



Business License Tax Information

This fee schedule contains information on Santa Paula’s Business License Tax. On January 1st this year, business license taxes are due for the year and are delinquent as of February 1st. These licenses will be in effect for the year ending the following December 31st.

BUSINESS INFORMATION

The Santa Paula Municipal Code provides that a business license is necessary before any Business, Trade, Profession, Enterprise, Establishment, Occupation or Calling is conducted within the City. A license is required even though a business might be located outside the City, or have a license from another City.

Our office stands ready to assist you. Please contact us at (805) 933-4214 extension 214 if further information is desired.

YEARLY RENEWAL GUIDELINES

The Business License Tax Statement enclosed must be properly completed and returned to this office with your payment between January 1st and January 31st. Licenses will become delinquent as of February 1st. Failure to pay your license tax when due will result in a penalty of \$10.00 or 10% of the license tax due, whichever is greater, and shall be due on the 1st day of each month after the due date. Penalty charges shall not exceed \$50.00 or 50% of the license tax due, whichever is greater. Please refer to the Schedule of Rates listed below.

NEW BUSINESS LICENSE TAX STATEMENTS

New Business Licenses Tax Statements are issued throughout the course of the year and expire on December 31st of each year. New licenses are subject to the same Schedule of Rates as renewals.

SCHEDULE OF RATES

Group 400 – Theaters		
410 – 350 or less seats or 140 speakers		\$ 75.00
Group 500 – Machines		
510 – Vending Machines – Any machine that dispenses goods, wares or merchandise.		Based on Gross receipts
520 – Other Amusement Devices – Any device that provides a ride, electronic reading or weight, lamination or music. Also includes coin operated pool tables.		Based on gross receipts
530 –Amusement Devices – Any device such as electronic or mechanical game machines, video games, pinball machines, skill ball, bowling machines, electronic sports machines, or any other similar type machine.		1% of gross revenue derived from all devices within City.

Gross Receipts of Business

\$ 39,999 and under	\$ 25.00
\$ 40,000 to 59,000	\$ 35.00
\$ 60,000 to 99,000	\$ 45.00
\$100,000 to 199,999	\$ 65.00
\$200,000 to 299,999	\$ 85.00
\$300,000 to 399,999	\$100.00

Minimum license fee is \$25.00