



CITY OF EL CAJON - BUSINESS LICENSE Business License Tax Rates

Rates are for one calendar year, unless otherwise noted.

Generally, the following are the tax rates that apply to most businesses:

Business Classification	Business Tax Rate
Business Location <u>Inside</u> City Limits	\$40 + \$3 Per Employee
Business Location <u>Outside</u> City Limits	\$60 + \$6 per Employee
State-Licensed Contractor (<u>Any Location</u>)	\$70 + \$3 per Employee

The following are the business tax rates of specific businesses/activities designated in the El Cajon Municipal Code 5.08.

Business/Activity	Business Tax Rate
Adult Entertainment	\$45 + \$3 per Employee
Auctioneers (Inside City)	\$40 + \$3 per Employee
Billboards/Advertising Boards	\$70 per Board (up to 3)+ \$15 per additional location
Circuses/Carnivals	\$20 + \$50 per day
Mobile Home Parks	\$45 + \$3 per Space
Outcall Services for Entertainers (Inside City)	\$45 + \$3 per Employee
Outcall Services for Entertainers (Outside City)	\$65 + \$6 per Employee
Rental Units	\$40 + \$20 per Rental Unit
Solicitors/Itinerant Merchants/Peddlers (Outside City & Non-Exempt)	\$2 per Person per Day

For ALL businesses: Add \$4.00 State Application Fee

For any business:

- Amusement Devices: Add \$30 per Device
- Pool Tables: Add \$12 per Table
- Firearms: Add \$5 to Base Tax Rate

❖ Effective January 1, 2013, California Government Code 4467 mandates the City to collect a fee on all applicants for a business license or equivalent instrument or permit.

Notice in accordance with California Government Code 4469

Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

- The Division of the State Architect at www.dgs.ca.gov/dsa/Home.aspx.
- The Department of Rehabilitation at www.rehab.cahwnet.gov.
- The California Commission on Disability Access at www.cdda.ca.gov.

Business License Tax Rates – Special Operations

The following are the business tax rates of special operation businesses/activities.

Business/Activity	Business Tax Rate
Alcohol-Tobacco Free Public Dance (Class A)	\$40 + \$3 per Employee
Alcohol-Tobacco Free Public Dance (Class B)	\$30 per Day
Ambulance / Paramedic (Located Inside City)	\$40 + \$3 per Employee
Ambulance / Paramedic (Located Outside City)	\$60 + \$6 per Employee
Cabaret/Dance – Class A	\$220 + \$3 per Employee
Cabaret – Class B	\$170 + \$3 per Employee
Cabaret – Class C or Class D	\$120 + \$3 per Employee
Cabaret – Class E	\$95 + \$3 per Employee
Cabaret – Class F	\$70 + \$3 per Employee
Card Room	\$40 + \$3 per Employee
Closing Out Sale	\$45 for 60 days, \$25 for one-time 30-day renewal
Escort Service (Located Inside City)	\$45 + \$3 per Employee
Escort Service (Located Outside City)	\$65 + \$6 per Employee
Fortunetelling and Related Occupations	\$520 + \$3 per Employee
Junkyard / Auto Dismantling	\$45 + \$3 per Employee
Massage Establishment	\$45 + \$3 per Employee
Pawnbroker	\$120 + \$3 per Employee
Penny Arcade	\$40 + \$3 per Employee
Police Towing	\$40 + \$3 per Employee
Pool Room / Billiards	\$20 + \$3 per Employee+ \$12 per Table
Private Patrol (Located Inside City)	\$45 + \$3 per Employee
Private Patrol (Located Outside City)	\$65 + \$6 per Employee
Public Dances	\$40 + \$3 per Employee
Secondhand Store	\$40 + \$3 per Employee
Sound Truck	\$30 per Day
Swap Meet	\$1,000 + \$3 per Employee
Vehicle For Hire (does not include Taxicabs)	\$20 + \$50 per Vehicle (up to 10)+ 1 (over 10)

Special Operations License Investigation Fees:

- Secondhand/Pawnbroker/Junkyards: \$505
- All Others: \$335

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