



CITY OF EL CAJON - BUSINESS LICENSE

General Information and Instructions

APPLICATION PROCESS

1. When starting a new business, relocating an existing business, or operating a business out of a home/residence within the City of El Cajon, please speak with the Community Development Department-Planning Division to **determine if the proposed business and location is in compliance with applicable regulations and if additional permits/licenses are required for operating the business.**
2. Complete the business license application **on-line at <https://elcajon.hdlgov.com>, or by mail or in person at: City of El Cajon Finance Department, 200 Civic Center Way, El Cajon, CA 92020.** An incomplete application may delay the review and approval of the license.
3. Submit payment for the business tax on-line at <https://elcajon.hdlgov.com>, after you have received the confirmation email containing the account number, pin number, and amount due for your business **or by mail or in person at: City of El Cajon Finance Department, 200 Civic Center Way, El Cajon, CA 92020.**
4. New business license applications with business location inside the City limits are reviewed by the Planning Division. Allow a minimum 2-3 weeks to complete the review.
5. If approved, the business license will be mailed to the business mailing address.

IMPORTANT INFORMATION – PLEASE READ!

❖ Home Occupation Permit Information and Application Form

Home-based business, located inside the City limits, must complete and submit the Home Occupation Permit Information and Application to the Community Development Department – Planning Division. The form can be downloaded from the City's website at <https://www.cityofelcajon.us/your-government/departments/finance/business-licenses>.

❖ Service of Process Address – Pursuant to Assembly Bill No. 2184

If you wish to protect your residential address with a different service of process address such as a post office box or private mailbox, it must comply with paragraph (2) subdivision (b) of Section 17538.5 of the California Business and Professions Code.

❖ Stormwater Discharge Compliance – Pursuant to Senate Bill No. 205

If you have a business that is a regulated industry with a storm water discharge requirements in accordance with Senate Bill No. 205, you must provide your SIC and Permit numbers.

❖ Notice in accordance with California Government Code 4469.5

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. Pursuant to Assembly Bill 3002 that went into effect on January 1, 2019, the attached notice provides information regarding disability access requirements and resources to business owners.



CITY OF EL CAJON - BUSINESS LICENSE Tax Rates

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

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

The following are the business tax rates of specific businesses/activities designated in the El Cajon Municipal Code 5.08. (*Rates are for one calendar year unless otherwise noted*)

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

SPECIAL OPERATION LICENSE:	
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)

For any business:

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

Investigation Fees – Special Operation License

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

PLEASE TYPE/PRINT ALL INFORMATION

Business Name: Enter complete business name. If you are doing business under a fictitious name you must file with the San Diego County Recorder's Office, Fictitious Name Department, A fictitious name is a business name that does not include the surname of the individual owner and each of the partners, or the nature of the business is not clearly evident in the name; for corporations, any name that is not the exact corporate name as listed in the articles of incorporation. **Locations:** 1600 Pacific Highway Room 260, San Diego, CA 92101; or 10144 Mission Gorge Rd, Santee, CA 92101. Phone: (619) 237-0502 (San Diego) or (619) 401-5700 (Santee). Internet: <https://arcc.sdcounty.ca.gov/Pages/fbn-info.aspx>

Business Start Date: List the actual date you began business **in the City of El Cajon**. License fees are calculated from that date and there is a penalty if delinquent.

Business Location: Enter complete address of business location including unit number. Post office box and mailbox addresses may not be used. If you are conducting business from your residence and do not wish the residential address disclosed to the public, please complete the Service of Process Address section.

Mailing Address: All correspondence and renewal notices will be sent to this address. If this space is not completed, correspondence will be mailed to your business address. **Timely renewal of your business license is your responsibility! Notices are mailed as a courtesy only. All annual business licenses expire on December 31st. Failure to receive a renewal notice does not relieve you of responsibility for penalties assessed for late payment.**

Preferred contact: If "Email" is checked, please provide email address.

Resale Number (Seller's Permit): This number is required of all businesses selling tangible personal property including retail and wholesale businesses. CA Department of Tax and Fee Administration - 15015 Avenue of Science Suite 200, San Diego, CA 92128. Phone (858) 385-4700. Internet at www.cdtfa.ca.gov/

Federal Employer Identification Number: Contact the Internal Revenue Service at 1-800-829-3676 to request an application (Form SS-4) or download from the internet www.irs.gov/Forms-&-Pubs

Description of Business: Describe briefly what your business activities will be (e.g. retail sales of apparel, wholesaler of cleaning products, accounting service, etc.)

If you are operating your business out of your home, check "Yes".

Ownership: Check the appropriate type of business ownership.

Information for Individuals, Officers, Partners, Managers, and Trustees: Enter individual names, titles, home address, and home phone. Social Security number only required of sole proprietors with no employees, and that do not have a federal employer identification number. Attach additional page if necessary.

Emergency Notification: Only for businesses with a business location inside the city limits. List up to two names and phone numbers of persons to be notified in after hour's emergency. Information for police and fire use.

State License Number: Enter classification and current and active California license number.

If you are selling tobacco, alcohol products, or firearms, check applicable boxes.

SIC & NPDES Permit: If the business is a regulated industry that has to comply with stormwater discharge requirements.

Number of Employees: Enter the total number of full and part time employees working in El Cajon. Count as employees all persons for whom you are withholding taxes. Corporate officers receiving a salary should be counted as employees.

Number of Amusement Devices/Pool Tables: Enter the total number of amusement devices and pool tables that are located at the business location, whether or not they are owned by the business. Examples would include video and pinball games, dart machines, crane machines, jukeboxes, kiddie rides, and computers used for gaming.

Number of Rental Units/Spaces (Rentals/Mobile Homes Only): Enter the total number of rental units or mobile home spaces on property

Number of Vehicles: Enter number of vehicles that will be operating within El Cajon. Taxicab companies must first obtain permission from Metropolitan Transit System (MTS) to operate in El Cajon. Attach copy of letter from MTS with your application. Phone: (619) 231-1466. Internet: www.sdmts.com/Taxi/taxiHome.asp

Service of Process Address: Enter post office box or private mailbox, if you wish to protect your residential address. Check the type of residential address to be protected.

Signature: Application must be signed and dated by an owner, partner, or officer. Print the name and title of the signer on the space provided.



NOTICE TO APPLICANTS FOR BUSINESS LICENSES AND COMMERCIAL BUILDING PERMITS:

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:

DEPARTMENT OF
GENERAL SERVICES
Division of the State
Architect, CASp Program

www.dgs.ca.gov/dsa
www.dgs.ca.gov/casp

DEPARTMENT OF
REHABILITATION
Disability Access Services

www.dor.ca.gov
[www.rehab.cahwnet.gov/
disabilityaccessinfo](http://www.rehab.cahwnet.gov/disabilityaccessinfo)

DEPARTMENT OF
GENERAL SERVICES
California Commission on
Disability Access

www.cdda.ca.gov
[www.cdda.ca.gov/resourc
es-menu/](http://www.cdda.ca.gov/resources-menu/)

CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. Whether your business is moving into a newly constructed facility or you are planning an alteration to your current facility, by engaging the services of a Certified Access Specialist (CASp) early in this process you will benefit from the advantages of compliance and under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51- 55.545), also benefit from legal protections.

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, for example, placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can provide plan review of your improvement plans and an access compliance evaluation of the public accommodation areas of your facility that may not be part of the alteration.

A CASp is a professional who has been certified by the State of California to have specialized knowledge regarding the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits, in the event that a construction-related accessibility claim is filed against them.

To find a CASp, visit www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx.



GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING

State and federal programs to assist businesses with access compliance and access expenditures are available:

Disabled Access Credit for Eligible Small Businesses

FEDERAL TAX CREDIT—Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. For more information, refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at www.irs.gov.

STATE TAX CREDIT—Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. For more information, refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at www.ftb.ca.gov.

Architectural and Transportation Barrier Removal Deduction

FEDERAL TAX DEDUCTION—Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. For more information, refer to IRS Publication 535: Business Expenses at www.irs.gov.

California Capital Access Financing Program

STATE FINANCE OPTION—The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at www.treasurer.ca.gov/cpcfca/calcap/.

FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

AMERICANS WITH DISABILITIES ACT OF 1990 (ADA)—The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities, and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at www.ada.gov.

CALIFORNIA BUILDING CODE (CBC)—The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at www.bsc.ca.gov.