

**MISCELLANEOUS BUSINESS LICENSE TAXES
(Categories 08 and 08A)**

TYPE OF BUSINESS	2017 TAXES
Auction House.....	\$1,666 per year
Auctioneer (non-PH)	211 per day
(PH Auctioneers s/b Category 01)	
Carnivals, circuses	1,321 first day and
669	each additional day
Christmas tree and pumpkin lots	99 per quarter plus \$50.00 deposit
Exhibitions, shows (misc.)	65 per day
(Animal show, etc.)	
Itinerant vendors (arts, craft & service show,	based on annual gross receipts (actual or
gold/silver buyer/sales).....	
158	estimated) or
646	per day or
	per quarter
Peddlers.....	39 per quarter or
64	per half year or
120	per year
Refreshment wagon, catering/food truck &	
Ice cream trucks.....	301 per vehicle per year
Rummage, secondhand sales,	
Flea markets, swap meets	39 per day
Telephone solicitors	64 per person per day or
228	per person per quarter or
396	per person per half year or
669	per person per year
Warehouse	228 per year

On September 19, 2012 Governor Brown sign into law SB1186, which went into effect January 1, 2013. **The bill mandates that Cities add a state fee of \$1.00 to every business license (New or Renewal), with no exceptions. 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.**

STATE MANDATED SB1186

“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: www.dgs.ca.gov/dsa/Home.aspx
- The Department of Rehabilitation: www.rehab.ca.gov
- The California Commission on Disability Access: www.ceda.ca.gov “