



CITY OF LOS ALAMITOS

Businesses License Tax Schedule

Fiscal Period 8/1/17 to 7/31/18

STATE LAW SB-1186

ADD \$1.00
To Total Tax Due

Codes	Business License Type	License Fees				
		# Of Emp.	Aug. 1	Nov. 1	Feb. 1	May 1
CATEGORY 1 – Based Inside the City						
101-100	General Business	0-3	\$ 250.65	187.99	125.32	62.66
501-500	Retail Misc./Food Stores	4-29	\$ 496.14	372.11	248.07	124.04
501-501	Eating and Drinking Places (Restaurants)	30-99	\$1,240.43	930.33	620.22	310.11
701-700	Import/Export Business	100+	\$2,484.42	1,863.31	1,242.21	621.10
801-800	Commercial/Light Manufacturing					
301-320	Laundry/Dry Cleaning Business		Base Rate \$113.25	84.94	56.63	28.31
301-321	Coin Operated Laundry or Dry Cleaning (Self Serve)		Add \$2.43 per machine			
CATEGORY 2 – Based Inside the City						
601-600	Professional – see LAMC 5.04 for listing		\$ 250.65	187.99	125.32	62.66
	Non-Professional		\$ 16.56	12.42	8.28	4.14
	Real Estate Broker		\$ 250.65	187.99	125.32	62.66
	(Contract Real Estate Agent-Category 3)					
			Part-Time is a maximum of 20 hours per week			
	Part-Time Professional		\$ 125.32	93.99	62.66	31.33
	Part-Time Non-Professional		\$ 8.28	6.21	4.14	2.07
CATEGORY 3 – Based Inside the City						
110-130	Contract Employee (Beauty, nail and hair salon/shop)		\$ 83.47	62.60	41.73	20.87
110-131	Contract Instructor (Teacher, trainers of the arts, music, craft, dance, physical fitness, or professions)					
110-140	Massage Practitioner					
CATEGORY 4 – Based Inside the City						
910-950	Home Occupation Business		\$ 122.70	92.03	61.35	30.68
	<i>(If renter, owner signature required)</i>					
	One Time Permit Fee		\$ 50.00 Flat Fee			
CATEGORY 5 – Based Inside the City						
401-400	Rental Units-Apartments & Commercial		\$ 122.70	92.03	61.35	30.68
401-400	Mobile Home Parks					
			Flat rate for the first 4 units			
			Additional units are \$13.80 per unit			
CATEGORY 6 – Based Inside the City						
000-000	Exempt/Non-Profit		NO FEE (see procedure instructions for details)			
001-001	Exempt-Insurance Agent/Life		NO FEE (see procedure instructions for details)			
090-090	BINGO		\$ 50.00			
CATEGORY 7 – Based Outside the City						
210-250	General Contractor	Annual	\$495.77	Bi-Annual	\$247.88	
215-200	Sub-Contractor		\$250.65		\$125.32	
014-014	Handyman		\$250.65		\$125.32	
012-012	Gardening Service		\$250.65		\$125.32	
013-013	Janitorial Service (017-017 Distribution Permit)		\$250.65		\$125.32	
CATEGORY 8 – Based Outside the City						
020-020	Delivery Service or Pick-Up Service		\$ 93.75 per vehicle/person			
030-030	Itinerant Vendor		\$ 93.75 per vehicle/person			
040-040	Ambulance Service		\$ 93.75 per vehicle/person			
081-081	Solicitor		\$ 93.75 per vehicle/person			
080-080	Coin Operated Machines, Amusement Machines		\$ 30.68 per machine			
070-070	Service Provider		\$ 93.75 per vehicle/person			
042-042	Taxi Service		\$ 93.75 per vehicle/person			
060-060	Ice Cream Vendor/Hot Meal Truck		\$ 93.75 per vehicle/person			

CHANGE OF OWNERSHIP - \$44.09

DUPLICATE LICENSE FEE - \$8.00

CHANGE OF LOCATION - \$44.09