



# CITY OF LOS ALAMITOS

## Businesses License Tax Schedule

Fiscal Period 8/1/18 to 7/31/19

STATE LAW AB-1379

**ADD \$4.00**  
**To Total Tax Due**

Codes	Business License Type	License Fees				
		# Of Emp.	Aug. 1	Nov. 1	Feb. 1	May 1
<b>CATEGORY 1 – Based Inside the City</b>						
101-100	General Business	0-3	\$ 259.92	194.94	129.96	64.98
501-500	Retail Misc./Food Stores	4-29	\$ 514.50	385.87	257.25	128.62
501-501	Eating and Drinking Places (Restaurants)	30-99	\$1,286.33	964.74	643.16	321.58
701-700	Import/Export Business	100+	\$2,576.34	1,932.26	1,288.17	644.09
801-800	Commercial/Light Manufacturing					
301-320	Laundry/Dry Cleaning Business		<b>Base Rate \$117.44</b>	<b>88.08</b>	<b>58.72</b>	<b>29.36</b>
301-321	<b>Coin Operated Laundry or Dry Cleaning (Self Serve)</b>		<b>Add \$2.52 per machine</b>			
<b>CATEGORY 2 – Based Inside the City</b>						
601-600	Professional – see LAMC 5.04 for listing		\$ 259.92	194.94	129.96	64.98
	Non-Professional		\$ 17.17	12.88	8.59	4.29
	Real Estate Broker		\$ 259.92	194.94	129.96	64.98
	(Contract Real Estate Agent-Category 3)					
			<b>Part-Time is a maximum of 20 hours per week</b>			
	Part-Time Professional		\$ 129.96	97.47	64.98	32.49
	Part-Time Non-Professional		\$ 8.59	6.44	4.29	2.15
<b>CATEGORY 3 – Based Inside the City</b>						
110-130	Contract Employee (Beauty, nail and hair salon/shop)		\$ 86.55	64.92	43.28	21.64
110-131	Contract Instructor (Teacher, trainers of the arts, music, craft, dance, physical fitness, or professions)					
110-140	Massage Practitioner					
<b>CATEGORY 4 – Based Inside the City</b>						
910-950	Home Occupation Business		\$ 127.24	95.43	63.62	31.81
	<i>(If renter, property owners signature is required)</i>					
	One Time Home Occupational Permit Fee		\$ 111.00 Flat Fee			
<b>CATEGORY 5 – Based Inside the City</b>						
401-400	Rental Units-Apartments & Commercial		\$ 127.24	95.43	63.62	31.81
401-400	Mobile Home Parks		<b>The flat rate above is for the first 4 rental units</b>			
			- Additional units are \$14.31 per unit -			
<b>CATEGORY 6 – Based Inside the City</b>						
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			
<b>CATEGORY 7 – Based Outside the City</b>						
210-250	General Contractor	Annual	\$514.11	Bi-Annual	\$257.06	
215-200	Sub-Contractor		\$259.92		\$129.96	
014-014	Handyman		\$259.92		\$129.96	
012-012	Gardening Service		\$259.92		\$129.96	
013-013	Janitorial Service (017-017 Distribution Permit)		\$259.92		\$129.96	
<b>CATEGORY 8 – Based Outside the City</b>						
020-020	Delivery Service or Pick-Up Service		\$ 97.22 per vehicle/person			
030-030	Itinerant Vendor		\$ 97.22 per vehicle/person			
040-040	Ambulance Service		\$ 97.22 per vehicle/person			
081-081	Solicitor		\$ 97.22 per vehicle/person			
080-080	Coin Operated Machines, Amusement Machines		\$ 31.82 per machine			
070-070	Service Provider		\$ 97.22 per vehicle/person			
042-042	Taxi Service		\$ 97.22 per vehicle/person			
060-060	Ice Cream Vendor/Hot Meal Truck		\$ 97.22 per vehicle/person			

CHANGE OF OWNERSHIP = \$12.00

DUPLICATE LICENSE FEE = \$12.00

IN CITY COMMERCIAL ZONING PERMIT REVIEW = \$332.00

CHANGE OF LOCATION = \$12.00