



# BUSINESS LICENSE FEE SCHEDULE

FINANCE



## FEES

**ALL CLASSES- AB1379 FLAT FEE \$4/YR.** 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](http://www.dgs.ca.gov/dsa/Home.aspx), the Department of Rehabilitation at [www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov), and the California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov).

**CLASS A-** All businesses not defined as amusements, itinerant businesses, or annual marketplace. **FLAT FEE OF \$100/YR. \*FOR DANVILLE LOCATIONS ONLY, ADD \$10/FULL-TIME EMPLOYEE (FTE) OR FULL-TIME EQUIVALENT.** (For part-time employees, count as 1 full-time equivalent for every 35 hours worked per week and round to the nearest whole number). The business license period is from July 1<sup>st</sup> to June 30<sup>th</sup> annually. **New businesses are pro-rated as follows:** Q1: Jul-Sep \$100/\$10 FTE, Q2: Oct-Dec \$75/\$7.50 FTE, Q3: Jan-Mar \$50/\$5 FTE, and Q4: Apr-Jun \$25/\$2.50 FTE.

**CLASS B-** AMUSEMENTS & ITINERANT BUSINESSES. **FLAT FEE OF \$100/DAY.**

**CLASS C-** ANNUAL MARKETPLACE. **FLAT FEE OF \$150 PER ORGANIZER, PROMOTER, OR SPONSOR.**

**CLASS C1-** STREET FAIRS. **FLAT FEE OF \$150 PER EVENT.**

**OTHER-** TRANSFER OF LICENSE OR DUPLICATE LICENSE. **FLAT FEE OF \$25.**

**LATE FEES-** Danville and Home-based business renewal fees are due by July 1<sup>st</sup> and are subject to a 25% penalty on August 1<sup>st</sup>, and if not paid, beginning September 1<sup>st</sup> additional 1.5% interest will be due. If not paid by October 1 the account is sent to collections with 1.5% interest accruing monthly until paid in full.

## EXEMPTIONS

### **ONE OR MORE OF THE FOLLOWING CRITERIA MUST BE MET**

1. Non-profit organizations as defined in Section 501(1), (2), or (3) of the Internal Revenue code. Requires IRS or State letter granting exempt status to be submitted.
2. Businesses with annual gross receipts under \$10,000/yr. New businesses must apply for a license for their first year of business. If gross receipts are under \$10,000 in the first year, they may request a refund by submitting federal tax return forms by August 15<sup>th</sup> following the end of the license year. Requires Schedule C or appropriate federal tax forms to be submitted.
3. Businesses exempt from local taxation by virtue of the constitution or applicable statutes of the United States or State of California. No forms required.
4. Businesses conducting any entertainment, concert, exhibition, or lecture on scientific, historical, literary, or charitable subjects within the Town whenever all the gross receipts of any such entertainment, concert, exhibition or lecture are to be appropriated to any church or school or to any charitable purpose within the Town. No forms required.
5. Businesses which rent or lease no more than four residential dwelling units to others. No forms required.

## \*BUSINESS LICENSE CERTIFICATES

Only physical storefronts or commercial buildings inside the Town will receive a paper license to the mailing address within 3 weeks of approval. Home-based and out-of-town businesses will receive an electronic copy of their business license to the email address on file.

## BUSINESS OWNER RESPONSIBILITIES

- Business owners are responsible for keeping business licenses current.
- Business owners are responsible for informing the Town their business has closed.

A renewal form will be sent prior to expiration. Failure to receive notices neither relieves the business owner of their responsibility to pay license fees nor does it excuse penalties if payment is late.

## TOBACCO RETAILERS LICENSE

Chapter 7-6 of the Danville Municipal code requires all persons or entities selling tobacco products on a retail basis within the Town of Danville to maintain a tobacco retailer's license. There is no cost for the license. Tobacco Retailers are also subject to other regulations regarding signs and display of tobacco products. For further information, please contact the City Attorney's office at (925) 314-3383.