

TOWN OF TIBURON
1505 Tiburon Blvd., Tiburon, Ca 94920
(415) 435-7373

BUSINESS LICENSE TAX - GENERAL INFORMATION

A business license tax is imposed on all persons doing business within the Tiburon Town limits. This tax is imposed solely to raise revenue for municipal purposes, and is not intended for regulation.

The business license application must be completed in its entirety.

NEW BUSINESS LICENSES: If the license is for a business operating in the Town for the first time, the license tax shall be \$100 for the calendar year. This fee is pro-rated by the quarter, i.e. April-June \$75; July-Sept. \$50; October-December \$25.

PAYMENT DUE DATES: The business license tax payment due date is March 1st of each year for the annual business license, unless specified differently by the Business License Administrator.

PENALTIES: For failure to pay a business license tax when due, a penalty of 10% of the total amount due shall accrue the last day of each month after the due date thereof, plus a \$25 administrative charge.

RENEWAL NOTICES: Renewal notices are sent to each business or merchant currently licensed no later than January 15th of the tax year. The annual fee will be based on the fee schedule on the back side of this page.

STATE LICENSES: In addition to a business license, certain professions and selected businesses require state licenses. A few of the more common are auto repair shops, bars, liquor stores, electrical appliance repair shops, contractors, cosmetologist, insurance sales, collection agencies, real estate sales, lawyers, and medical professionals. Many of these activities are regulated by bureaus or divisions of the California State Consumer Affairs Department. To obtain telephone numbers for these bureaus, call the Consumer Affairs General Information Number (800) 344-9940.

PETITION OF FICTITIOUS BUSINESS NAMES: Most businesses are required to file a Petition of Fictitious Business Name with the County Clerk's Office in Marin. A fictitious business name is defined as a name that does not include the surnames of all owners of a business, or in the case of a corporation, does not include the full corporate name.

If you need to file, you should do so within 40 days of starting business. The forms can be obtained from the County Clerk's Office in the Marin Civic Center Room 247, San Rafael, between 9 a.m. and 4 p.m., Monday through Friday, or by sending a self addresses, stamped envelope to P.O. Box E, San Rafael, CA 94913, ATTN: FBN, or call (415) 499-6152. The current filing fee is \$32.00 for businesses with one owner and one business name. There is an additional charge of \$7.00 for each additional business owner or business name.

SELLER'S PERMIT/RESALE NUMBERS: Retailers, wholesalers and manufacturers must obtain seller's permits from the California State Board of Equalization, 50 D Street, Room 230, Santa Rosa, CA (707) 576-2100 (Mailing address is P.O. Box 730, Santa Rosa CA 95402-0730). Retail sellers are taxed on their gross receipts and are frequently required to place a deposit based on a six months estimate of sales. The Board issues all sellers a resale number which enables them to buy wholesale without paying sales tax.

TOWN OF TIBURON ANNUAL BUSINESS LICENSE FEES

GROSS RECEIPTS: For all businesses located within the Tiburon Town Limits:

Gross Receipts Annual License Fee

\$0 - \$5,000 \$ 15

\$5,001 - \$25,000 \$ 25

\$25,001 - Over .0012 of Gross Receipts

DELIVERY BUSINESSES: For all businesses located outside the Tiburon Town Limits, but coming into Tiburon to conduct business.

Not exceeding ½ Ton capacity, per vehicle \$ 22.50

Not exceeding ½ Ton to 1 Ton Capacity, per vehicle 37.50

Over 1 Ton to 1-1/2 Ton capacity, per vehicle 50.00

Over 1-1/2 Ton to 2 Ton capacity, per vehicle 100.00

Over 2 Ton capacity to 3 Ton capacity, per vehicle 150.00

Over 3 Ton capacity, per vehicle 200.00

LIVING ACCOMMODATIONS:

\$20.00 per rental unit

COMMERCIAL FILMING

Persons Employed on Location Rate per Day

1-3 \$150.00

4-6 \$300.00

7-9 \$600.00

10-over \$1,000.00