



CITY OF MORRO BAY

City Hall
 Administrative Services Department
 595 Harbor Street
 Morro Bay, CA 93442
 (805) 772-6294

LOW REVENUE BUSINESS LICENSE CERTIFICATION

For City Use Only

Tax Collector: _____

Date: _____

- Approved
 Not Approved

To qualify for the Low Revenue Business License, a business must demonstrate it generates annual gross receipts of less than \$12,000. Validation may be by submission of tax returns to the tax collector, or in a personal meeting with the tax collector to review tax returns and/or other documents that will allow the tax collector to confirm the business is low revenue.

When this form is complete and approved by the tax collector, the business should take this form to the Business Licence Office in the City Hall at 595 Harbor St. and apply for a business license using the normal process.

Business Name:	Bus. Start Date:
Corporate Name <i>(if applicable)</i> :	Phone No.:
Business Location <i>(cannot be P.O. Box per State of California Business & Professions Code – Section 17538.5)</i> :	Fax No.:
	Email Address:
Mailing Address:	Contractors: <input type="checkbox"/> General <input type="checkbox"/> Specialty Note: We will need a copy of your State Contractors Card
Description of Business:	Contractors License No:
Ownership: <input type="checkbox"/> Corporation <input type="checkbox"/> Corp-Ltd Liability <input type="checkbox"/> Partnership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Trust	

The business license must be renewed annually by the date the license was first issued or the business owner will be in violation of the City's Municipal Code and penalties will be assessed. Additionally, late charges of 10% per month will apply to all account balances when payment is not received within 30 days and will be reassessed each 30 days thereafter when a balance remains outstanding. All returned checks will be assessed service charge and the certificate will be nullified.

It is acknowledged by the undersigned that if it is determined by the City that the business does not comply with all applicable federal, state, and city laws, the business license may be revoked by the City. It is also acknowledged that any false statements made above or on the Zoning and Building Clearance application pages are grounds for denial or revocation of the business license. I declare, under penalty or perjury under the laws of the State of California, that the information in this application is true and correct.

 Signature of Owner

 Title

 Date

DISABILITY ACCESS REQUIREMENTS AND RESOURCES

NOTICE TO APPLICANTS FOR BUSINESS LICENSES AND COMMERCIAL BUILDING PERMITS:

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:

DEPARTMENT OF
GENERSERVICES,
Division of the State
Architect, CASp Program

www.dgs.ca.gov/dsa
www.dgs.ca.gov/casp

DEPARTMENT OF
REHABILITATION
Disability Access Services

www.dor.ca.gov
[www.rehab.cahwnet.gov/
disabilityaccessinfo](http://www.rehab.cahwnet.gov/disabilityaccessinfo)

DEPARTMENT OF
GENERSERVICES,
California Commission on
Disability Access

www.cdda.ca.gov
[www.cdda.ca.gov/resourc
es-menu/](http://www.cdda.ca.gov/resources-menu/)

CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. Whether your business is moving into a newly constructed facility or you are planning an alteration to your current facility, by engaging the services of a Certified Access Specialist (CASp) early in this process you will benefit from the advantages of compliance and under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51-55.545), also benefit from legal protections.

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, for example, placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can provide plan review of your improvement plans and an access compliance evaluation of the public accommodation areas of your facility that may not be part of the alteration.

A CASp is a professional who has been certified by the State of California to have specialized knowledge regarding the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits, in the event that a construction-related accessibility claim is filed against them.

To find a CASp, visit www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx.

GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING

State and federal programs to assist businesses with access compliance and access expenditures are available:

Disabled Access Credit for Eligible Small Businesses

FEDERAL TAX CREDIT—Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. For more information, refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at www.irs.gov.

STATE TAX CREDIT—Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. For more information, refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at www.ftb.ca.gov.

Architectural and Transportation Barrier Removal Deduction

FEDERAL TAX DEDUCTION—Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. For more information, refer to IRS Publication 535: Business Expenses at www.irs.gov.

California Capital Access Financing Program

STATE FINANCE OPTION—The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at www.treasurer.ca.gov/cpcf/calcap/.

FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

AMERICANS WITH DISABILITIES ACT OF 1990 (ADA) —The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities, and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at www.ada.gov.

CALIFORNIA BUILDING CODE (CBC)—The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at www.bsc.ca.gov.