

City of Morro Bay Business Certificate Tax Rate Schedule Effective July 1, 2022 through June 30, 2023

All amounts are annual unless otherwise noted, and adjusted by March CPI (8.7%) for the
Los Angeles-Riverside-Orange County area.

All taxpayers are required to pay a \$4 SB1186 ADA charge *in addition to* the business tax amount listed below.

Morro Bay Municipal Code Sections are listed after category name.

Basic Business License for all undesignated professions (5.08.020)	\$168.12
Plus each employee, if applicable	\$40.08

Common Business Categories

Apartment, Motel, Hotel, Multiple Dwellings, Rest Homes, Rooming Houses, Hospitals & Sanitariums of 4 or more units (5.080.30)	
Basic license	\$168.12
Additional for each unit, dwelling, room or person cared for in excess of 3	\$6.67

Art, Hobby or Handicraft Show & Exhibitions, Farmers Market, Special Events (5.08.040)	
Basic license for sponsor/organizer, per day per event	\$168.12
Basic license for not-for-profit sponsor/organizer, per day per event	
Special Event, per seller:	
Per day	\$10.43
Per weekend	\$17.14
Annual	\$57.21

Contractor/Consultant (5.08.080)	
Primary General Contractor/Consultant	\$335.15
Primary General Contractor one job only	\$168.12
Sub-Contractor/Consultant	\$168.12
Sub-Contractor one job only	\$44.06

Delivery by vehicle (5.08.090)	
1 or more conveyances	\$168.12

Garage or yard sale (5.08.120)	
Limited to 2 per year, with permit	\$0.00
More than 2 per year	\$168.12

Home Occupation (5.08.130)	
Basic Home Occupation	
Business License	\$168.12

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Home Occupation (5.08.130) - continued

Required, one-time Permit Processing Fee	\$81.26
Home Occupation Exception Business License; must qualify by submitting latest tax return, including Schedule C	
Occupations which are intended to augment or supplement primary source of income	\$70.56
Required, one-time Permit Processing Fee	\$81.26
Low Revenue Business; must qualify annually by submitting latest tax return, including Schedule C, or estimate if new business (Ord No. 590)	
Gross receipts under \$12,000 per year for all work conducted in Morro Bay	\$39.78
Required, one-time Permit Processing Fee (only if Home Occupation)	\$81.26

Very Low Revenue Business; must qualify initially by submitting latest tax return, including Schedule C, or estimate if new business (Ord No. 597)

Gross receipts under \$4,000 per year for all work conducted in Morro Bay;
no requirement to complete business tax certificate

Real Estate (5.08.170)

Calif. Licensed Broker	\$168.12
Each Salesman or Agent	\$40.08
Each Employee	\$29.04
Trailer House, RV or Mobile Home Park (5.08.210)	
Rental Spaces 1-3	\$168.12
Plus additional per space	\$6.67

Non-Profit Organizations (5.04.050), exempt from Business Tax; must pay SB1186

All Other Business Categories

Ambulance	\$137.38
Auctioneers (5.08.050)	
Per day, no fixed place of business	\$168.12

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Carnival and/or Circus, per day (5.08.060)	\$674.52
Covers all activities within the perimeter of the event	
Coin-Operated Vending Machine(s) (5.08.070)	
Gross receipts for all machines	1%
Fire, Wreck or Bankrupt Sale (5.08.100)	
Each sale	\$237.62
Additional in excess of 3 days, per day	\$137.38
Flea Markets (5.08.110)	
Minimum per Salesperson	\$13.35
Money Lenders & Pawnshops (5.08.140)	\$674.52
Non-Profit Organizations (5.04.050), exempt from Business Tax; must pay SB1186	
Public Utilities (5.08.160)	\$168.12
Exception: when City Franchise Tax is greater than annual Business Tax Rate	
Private Patrol (5.04.330)	\$83.92
Rides, Shows, Public Dances, and Exhibitions (5.08.180)	
Exhibiting Animals or Trick Riding, Wire Dancing or other Exhibitions (Exception No Fee or Admission), per day	\$70.56
Merry-Go-Round, Revolving Wheel Chute, Tobaggan, Slide, Mechanical Riding Contrivance or Pony Ride	\$70.56
Public Dance (Exception No Fee or Admission), per day	\$70.56
Tent Show or Itinerant Show (Exception No Fee or Admission), per day	\$168.12
Wrestling or Boxing Show, per day	\$70.56
Secondhand Store or Junkdealer (5.08.190)	\$168.12
Skating Rink (5.08.200)	\$168.12

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Taxicabs (5.24.140)	
License Per Cab	\$91.94
Driver	\$13.35
Transient, Solicitor, Itinerant Merchant (5.08.150)	
Transient	
Per day	\$10.66
Per weekend	\$17.14
Annual	\$57.21
Solicitor	
Basic charge per day	\$135.77
Itinerant Merchant	
Per day	\$71.91
Per week	\$141.38
Per month	\$209.54
Per quarter	\$275.03
For 180 days	\$344.50
Administrative Charges	
Duplicate or replacement Business License Certificate	\$2.00
Transferring a Business License	\$2.00
Business License listing, per list	\$18.65