

CITY OF MURRIETA

SCHEDULE OF BUSINESS LICENSE FEE CATEGORIES AND RATES

APPLICABILITY OF SECTION: The fee category for any business license application required hereby is set forth below for the particular business involved. The fee and the duration of the license shall be annual, renewable yearly upon the anniversary date of the issuance of the license.

GROSS RECEIPT FEE SCHEDULE

Business Type	Categories
Accounting/Bookkeeping/Tax Service	I
Administration/Office	I
Adult Bookstores/Theatres/Toys/Escorts/Entertainment	IV
Advertising/Marketing	I
Agriculture/Farming	III
Ambulance	III
Amusement Centers/Arcades	III
Antiques	I
Artist/Art Dealer/Sales/Gallery)	I
Auctioneer/Auctions/Auction House	I
Auto Dealerships	I
Auto Detailing	I
Auto Parts	I
Auto Rental	III
Auto Repair	I
Auto Wrecker	III
Banquet Facility	III
Bar/Night Club	IV
Barber/Beauty/Nails/Tanning Salons	II
Billiard/Pool Hall/Bowling Alleys	III
Board & Care Facilities	II
Broker: Stock/Securities	I
Business Services	I
Carnival/Circuses	IV per day
Car Wash	III
Catering	II
Check Cashing/Pay Day Advance	III

GROSS RECEIPT FEE SCHEDULE continue...

Business Type	Categories
Child Care/Day Care/Home Care	II
Coin Operated Games/Tables	III
Collection Agency	I
Communications/Cable TV Provider	I
Computer Service/Graphic Design/Consultant	I
Convenience Store	III
Delivery Service	I
Disposal Company (non-toxic)	III
Dry Cleaners/Laundry/Alterations	I
Education/School/Classes/Tutor/Instruction	I
Entertainment (party jumps, DJ.'s, clowns, etc.)	II
Equipment Rental	I
Eviction Service	III
Financial Institution/Bank	Exempt
Fire Extinguisher Sales/Service	I
Firearms	III
Florist	I
Food Store (novelty)	II
Gardening/Landscaping	I
Gas Station	III
Grocery Store	III
Gym	II
Handyman	II
Hardware/Home Improvements/Building Materials	II
Hazardous Waste Disposal/Solid Waste	IV
Hotel/Motel	II
Import/Export	I
Independent Contractor (non-owner operator)	I
Insurance Broker/Agent	I
Interior Design/Decorate	I
Janitorial/Housekeeping	I
Liquor Store	III
Locksmith	I
Manufacturer	III

GROSS RECEIPT FEE SCHEDULE continue...

Business Type	Categories
Massage Establishment/Services/Tech/Spa	III
Mobile Home Parks	I
Mobile Vendors (catering/ice cream/etc.)	III
Mortgage Brokers	I
Moving & Storage	I
Non-Profit Organization	Exempt
Nursery/Garden – retail/wholesale	II
Peddler/Solicitor/Hand Bills	III
Personal Trainer	I
Pest Control	III
Pet Grooming	II
Pet Store/Kennels/Boarding	II
Pharmacy	I
Photographer/Portrait Studio	I
Power Wash	I
Printing/Publishing	I
Private Patrol/Security Company	III
Real Estate Developer/Property Management	I
Real Estate Office, Broker/Agent	I
Recreation – Instruction/Training	I
Recycling	III
Rental - Commercial	I
Rental - Residential	I
Repair Services	I
Resort/Country Club/Golf Courses	II
Restaurants - no alcohol	II
Restaurants - with alcohol	III
Retail/Wholesale	I
Seasonal Sales	III per event or sale
Second Hand/Pawn Shop	III
Sports Events	III per event
Storage/Self-Storage	II
Street Sweeping	I
Tattoo Parlor/Body Piercing	IV

GROSS RECEIPT FEE SCHEDULE continue...

Business Type	Categories
Tent Sales/Outdoor Sales	III per event or sale
Theatre	II
Thrift store	II
Towing	I
Transportation/Passengers (taxis/limos/buses)	III
Transportation/Trucking	II
Travel Agency	II
Undefined	TBD by City
Utilities/Utility Service Provider	I
Vending/Service Machines	II
Warehouses	II

FLAT RATE FEE SCHEDULE (supersedes Gross Receipt Schedule)

Business Type	Fee Amount
Certified Public Accountant	75.00 per year
Engineering/Architectural Services	75.00 per year
Funeral/Crematory/Cemeteries	75.00 per year
Legal	75.00 per year
Medical/Dental	75.00 per year
Professional	75.00 per year
State Licensed Contractor	75.00 per year
Veterinarian/Animal Care	75.00 per year

Description	Fee Amount
Temporary Vendor Permit (Special Events only)	10.00 per day/ 30.00 max per event
Late Fee - Temporary Vendor Permit (Special Events only)	5.00 per vendor, per each day late. (effective 7/1/14)
Business License List	40.00
Change of Address	10.00
New Ownership	New license fee
Replacement of Lost License	10.00
Name Change	10.00
Non-Approved Business License	Issue refund of license fees, less 30.00 processing fee.
Vending Machine Tag	10.00 each machine
State Fee SB 1186 per Business License	1.00 per year
Vehicle Tag (company vehicles with advertising used for the delivery of personal property or services)	10.00 per vehicle per year

Category I

Flat rate of \$75.00 for gross receipts to \$500,000
Over \$500,000: flat rate plus incremental business license fee.

Gross Receipts of Business		Incremental	Flat Fee	Total Fee
From	To	Business License Fee		
-	500,000.00	0.00	75.00	75.00
500,001.00	600,000.00	70.20	75.00	145.20
600,001.00	700,000.00	83.00	75.00	158.00
700,001.00	800,000.00	96.60	75.00	171.60
800,001.00	900,000.00	109.80	75.00	184.80
900,001.00	1,000,000.00	123.00	75.00	198.00
1,000,001.00	1,250,000.00	139.50	75.00	214.50
1,250,001.00	1,500,000.00	159.30	75.00	234.30
1,500,001.00	1,750,000.00	172.50	75.00	247.50
1,750,001.00	2,000,000.00	189.00	75.00	264.00
2,000,001.00	2,500,000.00	205.50	75.00	280.50
2,500,001.00	3,000,000.00	222.00	75.00	297.00
3,000,001.00	3,500,000.00	238.50	75.00	313.50
3,500,001.00	4,000,000.00	255.00	75.00	330.00

Over \$4,000,000 = Flat fee plus \$255.00 plus .0075% of gross receipts exceeding \$4,000,000.

Category II

Flat rate of \$75.00 for gross receipts to \$500,000
Over \$500,000: flat rate plus incremental business license fee.

Gross Receipts of Business		Incremental	Flat Fee	Total Fee
From	To	Business License Fee		
-	500,000.00	0.00	75.00	75.00
500,001.00	600,000.00	118.60	75.00	193.60
600,001.00	700,000.00	136.20	75.00	211.20
700,001.00	800,000.00	153.80	75.00	228.80
800,001.00	900,000.00	171.40	75.00	246.40
900,001.00	1,000,000.00	189.00	75.00	264.00
1,000,001.00	1,250,000.00	211.00	75.00	286.00
1,250,001.00	1,500,000.00	237.00	75.00	312.00
1,500,001.00	1,750,000.00	255.00	75.00	330.00
1,750,001.00	2,000,000.00	277.00	75.00	352.00
2,000,001.00	2,500,000.00	299.00	75.00	374.00
2,500,001.00	3,000,000.00	321.00	75.00	396.00
3,000,001.00	3,500,000.00	343.00	75.00	418.00
3,500,001.00	4,000,000.00	365.00	75.00	440.00

Over \$4,000,000 = Flat fee plus \$365.00 plus .01% of gross receipts exceeding \$4,000,000.

Category III

Flat rate of \$75.00 for gross receipts to \$500,000
Over \$500,000: flat rate plus incremental business license fee.

Gross Receipts of Business		Incremental	Flat Fee	Total Fee
From	To	Business License Fee		
-	500,000.00	0.00	75.00	75.00
500,001.00	600,000.00	167.00	75.00	242.00
600,001.00	700,000.00	189.00	75.00	264.00
700,001.00	800,000.00	211.00	75.00	286.00
800,001.00	900,000.00	233.00	75.00	308.00
900,001.00	1,000,000.00	255.00	75.00	330.00
1,000,001.00	1,250,000.00	282.00	75.00	357.00
1,250,001.00	1,500,000.00	315.50	75.00	390.50
1,500,001.00	1,750,000.00	337.50	75.00	412.50
1,750,001.00	2,000,000.00	365.00	75.00	440.00

Over \$2,000,000 = Flat fee plus \$365.00 plus .02% of gross receipts exceeding \$2,000,000.

Category IV

Flat rate of \$75.00 plus incremental business license fee.

Gross Receipts of Business		Incremental	Flat Fee	Total Fee
From	To	Business License Fee		
-	30,000.00	68.75	75.00	143.75
30,001.00	40,000.00	81.25	75.00	156.25
40,001.00	50,000.00	96.00	75.00	171.00
50,001.00	60,000.00	110.00	75.00	185.00
60,001.00	80,000.00	123.75	75.00	198.75
80,001.00	100,000.00	137.50	75.00	212.50
100,001.00	125,000.00	151.00	75.00	226.00
125,001.00	150,000.00	165.00	75.00	240.00
150,001.00	175,000.00	178.75	75.00	253.75
175,001.00	200,000.00	192.50	75.00	267.50
200,001.00	250,000.00	206.00	75.00	281.00
250,001.00	300,000.00	220.00	75.00	295.00
300,001.00	350,000.00	233.75	75.00	308.75
350,001.00	400,000.00	247.50	75.00	322.50
400,001.00	450,000.00	261.00	75.00	336.00
450,001.00	500,000.00	275.00	75.00	350.00
500,001.00	600,000.00	302.50	75.00	377.50
600,001.00	700,000.00	330.00	75.00	405.00
700,001.00	800,000.00	357.50	75.00	432.50
800,001.00	900,000.00	385.00	75.00	460.00
900,001.00	1,000,000.00	412.50	75.00	487.50
1,000,001.00	1,250,000.00	446.00	75.00	521.00
1,250,001.00	1,500,000.00	488.00	75.00	563.00
1,500,001.00	1,750,000.00	516.00	75.00	591.00
1,750,001.00	2,000,000.00	550.00	75.00	625.00

Over \$2,000,000 = Flat fee plus \$550.00 plus .02% of gross receipts exceeding \$2,000,000.

The business license collector shall have the authority to assign a business not expressly set forth in the above schedules to a license category which is determined most similar to the said business.