



COUNTY OF CONTRA COSTA

Treasurer-Tax Collector's Office—Business License Tax Division
625 Court Street, Suite 100, Martinez, CA 94553-0063
Tel. (925) 957-5280 Fax (925) 957-2898

BUSINESS LICENSE APPLICATION

Separate application is required for persons engaged in more than one type of business.

Business Name _____

Business Location (Not a P.O. Box) _____

City _____ State _____ ZIP _____ Bus. Phone () _____

Mailing Address (If different) _____ E-mail _____

City _____ State _____ ZIP _____ **CONTACT PREFERENCE:** U.S. Mail **OR** E-Mail

Where applicable Copies of the Certificate of Fictitious Business Name and/or Articles of Incorporation are required with application.

Start Date: _____ Description of Business: _____

Ownership Type: Corporation Ltd. Liability Corporation Sole Proprietorship Partnership Trust

State License # (copy required): _____ Expiration Date: _____ Federal ID: _____

CONFIDENTIAL INFORMATION – Enter below names of Owners, Partners, or Corporate Officers

Name _____ Title _____ Phone () _____

Address _____ Cell Phone () _____

City _____ State _____ ZIP _____ Social Security Number _____

Name _____ Title _____ Phone () _____

Address _____ Cell Phone () _____

City _____ State _____ ZIP _____ Social Security Number _____

CONFIDENTIAL INFORMATION – In case of an emergency.

Name _____ Title _____ Phone () _____

Address _____ Cell Phone () _____

City _____ State _____ ZIP _____ E-mail _____

PLEASE FILL IN THE APPROPRIATE BOXES BELOW AND SIGN

If applicable, check the appropriate Exemption box: A B C D E F

See backside of application for explanation of choices.

*****The Fees Below May Not Be Refundable*** Business License Fee Calculation**

Flat Fee per Business (Class A & B, see definition on back).....	\$100.00 ¹	\$ _____
Full-Time Employees over one (see definition on back) # Employees _____ X \$10.00 ²		\$ _____
Tobacco Vendor License Fee (if applicable)..... # Locations _____ X \$287.00		\$ _____
Alcoholic Beverage Vendor License Fee (if applicable)..... # Locations _____ X \$400.00		\$ _____
Flat Fee per Business License (State Mandated for Disability Access).....	\$4.00	\$ _____
Quarterly Proration Q1=Jul-Sep Q2=Oct-Dec Q3=Jan-Mar Q4=Apr-Jun		
¹ Class A Bus. \$100.00 \$75.00 \$50.00 \$25.00		
² FT Employee \$10.00 \$7.50 \$5.00 \$2.50		
Total Due and Payable (Sum of all lines)		\$ _____

I declare under penalty of perjury that to my knowledge all information contained herein is complete, true and correct.

Authorized Signature _____ ORIGINAL NON-ELECTRONIC SIGNATURE ONLY **Title** _____ **Date** _____

Submit this business license application form together with full payment and a signed Notice of Compliance to the above address. Please make your check or money order payable to Contra Costa County Tax Collector. Do NOT mail cash. A business license will be mailed to the business address after the application is processed. Allow up to two weeks to receive your license. The expiration date for all business licenses is June 30, the last day of the county's fiscal year. A renewal application will be sent prior to the expiration date for the following fiscal year. It is important you notify this office for any changes in the information or status of your business. **NOTE:** The holder of the business license is not entitled to carry on any business that does not comply with other applicable laws nor to carry on any business in any building or on any premises situated in a zone or locality in violation of any law.

**PORTION OF CONTRA COSTA COUNTY
BUSINESS LICENSE TAX ORDINANCE**

Article 64-14.402 Definition & License Requirements

BUSINESS: Includes all activities engaged in or caused to be engaged in within the unincorporated area of the County with the objective of gain, benefit or advantage, whether direct or indirect, to the taxpayer or to others, but does not include the services rendered by an employee to his or her employer or a casual or isolated transaction.

AMUSEMENT AND ITINERANT BUSINESSES: Includes only those businesses which are (1) not operated or carried on regularly throughout the year in the unincorporated area of the County, such as circuses, carnivals, and other exhibitions or entertainment on an occasional basis and not otherwise licensed and (2) involve the operation of a temporary place of sale, and itinerant vendors, peddlers, hawkers and solicitors.

EMPLOYEE means every person engaged in the operation or conduct of any business whether as an owner, any member of owner's family, partner, associate, agent, manager or solicitor, and any and all other persons engaged in such business. In addition, an "employee" means any person who works for or receives a salary for work in the unincorporated area of the county, from which Federal Withholding tax or Federal Insurance Contribution Act (FICA) funds have been withheld.

FULL TIME EQUIVALENT EMPLOYEE: Shall be calculated by ascertaining the total number of hours of service including vacation, or other paid leave, performed by all employees of applicant within the unincorporated area of the County during the previous year ending on December 31st and dividing the total number of hours of service thus obtained by the number of hours of service constituting a year's work of one full-time employee according to the custom of laws governing such employment. In the absence of other such standards, 1800 hours of service per year shall constitute one full-time employee. *Example: If you have 10 employees who worked a total of 10,000 hours during the year, you will declare 6 full-time equivalent employees (10,000 hours divided by 1800 hour standard = 5.55 or 6 rounded up).*

EXEMPTIONS: Exemptions must be requested and **acceptable annual proof must be presented** to the Tax Collector that shows the business meets one or more of the following criteria:

- A. Non-profit organizations as defined in Section 501 (c)(1), (2) or (3) of the Internal Revenue Code, as it currently exists or is hereafter amended.
- B. Business exempt from local taxation by virtue of the Constitution or applicable statutes of the United States or the State of California.
- C. Businesses with (proof of) annual gross receipts less than \$20,000 per year. (Example of proof: IRS Schedule C (Form 1040))
- D. Businesses which rent or lease to others no more than 4 residential dwelling units.
- E. Any public utility which pays a franchise tax to the County based on gross receipts. The exemption applies only to the businesses conducted under the franchise agreement.
- F. Every peddler, solicitor or person entitled to exemption from the payment of any license provided for in this chapter upon the ground that such license casts an unreasonable burden upon his/her right to engage in commerce with foreign nations or among the several states, or conflicts with the regulations of the United States Congress respecting interstate commerce.
- G. Businesses engaged in growing livestock, poultry or agricultural products for sale or disposal by the growers themselves.

ANNUAL LICENSE:

- A. All licenses issued, except daily licenses, and the first license issued to a new business, shall be issued and due for renewal effective July 1st and shall expire on the subsequent June 30th.
- B. Except for Contractors, new businesses shall have fees pro-rated to the beginning of the quarter in which the business is established and the license will expire June 30th.
- C. All daily license fees are due in advance by the day prior to the start of the business activity for which the license is necessary.

Article 64-14.8 Fees and Penalties

CLASS A: All businesses not defined as amusements or itinerant businesses.
Flat Fee \$100 per business entity.
Flat Fee \$4.00 per business entity. (State Mandated for Disability Access pursuant to Government Code Section 4467)
Plus \$10 per full-time equivalent employee over one. Please see above definition of EMPLOYEE.

CLASS B: Amusements and itinerant businesses.
Flat Fee \$100 per day
Flat Fee \$4.00 per business entity. (State Mandated for Disability Access pursuant to Government Code Section 4467)
Other Fees
Lost License/Duplicate License \$10
Return Check Fee \$85

PENALTIES AND INTEREST: If a business license tax remains unpaid, the Tax Collector shall:

- A. Impose twenty-five percent (25%) penalty for an annual license tax which is not paid within 30 days of the due date;
- B. Impose twenty-five percent (25%) penalty for a daily license tax which is not paid by the close of the day when it was due; and
- C. In addition to the penalties imposed, any person who fails to pay any license fee within 30 days of the due date shall pay interest at the rate of one and one-half percent (1½%) per month or fraction thereof on the amount of the fee and penalties from the day on which the license fee is delinquent, until paid.

Government Code Section 4467

4467. (a) On and after January 1, 2018, and until December 31, 2023, any applicant for a local business license or equivalent instrument or permit, and from any applicant for the renewal of a business license or equivalent instrument or permit, shall pay an additional fee of four dollars (\$4) for that license, instrument, or permit, which shall be collected by the city, county, or city and county that issued the license, instrument, or permit.

Treasurer-Tax Collector's
625 Court Street
Finance Building, Room 100
P. O. Box 631
Martinez, California 94553-0063
TEL (925) 957-5280
FAX (925) 957-2898

Contra
Costa
County



Russell V. Watts
County Treasurer-Tax Collector
Brice Bins
Chief Deputy Treasurer-Tax Collector
Lulis Lopez
Assistant Tax Collector

TO ALL BUSINESS LICENSE APPLICANTS

IMPORTANT NOTICE OF COMPLIANCE

“The payment of a license tax required by the provisions of this chapter, and its acceptance by the county, and the issuance of a business license to any person, shall not entitle the holder thereof to carry on any business unless he/she has complied with all of the requirements of this chapter and all other applicable laws, nor to carry on any business in any building or on any premises designated in such license in the event that such building or premises are situated in a zone or locality in which the conduct of such business is in violation of any law.”
(County Ordinance 91-35, Section 1)

Failure to receive required approval from the appropriate departments below may deem your Business License void, non-refundable and the business owner subject to penalty in accordance with County Ordinance(s).

Home Occupation, Zoning, Alcohol
Application and Permit Center..... (925) 674-7200
30 Muir Road, Martinez 94553
www.co.contra-costa.ca.us/depart/bi/

Fictitious Business Name Statement
Clerk-Recorder's Office.....(925) 335-7900
555 Escobar Street, Martinez 94553
www.co.contra-costa.ca.us/depart/elect/clerk/index.html..

Barber and Cosmetologist Professional Licensing
Board of Barbering & Cosmetology (800) 952-5210
2420 Del Paso Road Suite 100, Sacramento 95834
www.barbercosmo.ca.gov

State Contractor's License
Contractors State License Board..... (800) 321-2752
P.O. Box 26000, Sacramento, CA 95826 www.cslb.ca.gov/

Massage Practitioner & Therapist Certification
California Massage Therapy Council..... (916) 669-5336
1 Capitol Mall, #320, Sacramento 95814
www.camtc.org

Solicitors and Peddlers Registration
Sheriff's Office..... (925) 335-1571
www.cocosherriff.org/

Seller's Permit
California Board of Equalization..... (510) 622-4100
1515 Clay St. #303, Oakland 94612
www.boe.ca.gov/

Corporations, Companies, Partnerships
Secretary of State.....(916) 657-5448
www.sos.ca.gov/

Tobacco Prevention Project
Health Services Department.....(925) 313-6214

Your acknowledgement of this notice MUST BE SIGNED BY AN OWNER, PARTNER OR CORPORATE OFFICER AND RETURNED along with your Business License Application and appropriate fees.

DBA: _____

Print Name: _____ Title: _____

Signature: _____ ORIGINAL NON-ELECTRONIC SIGNATURE ONLY Date: _____