

City of Emeryville Business License Tax Schedule

Business Type	Tax Rate	Billing
Gross Receipts	0.0010	Annual
Gross Administrative Expense	0.0010	Annual
Residential Landlord	0.0010	Annual
Commercial Landlord	0.0035	Annual
Dog Kennels	1-10 dogs = \$440 15 dogs=\$500 more dogs=\$550	11-16 or Annual
Massage Parlor (nonconforming adult entertainment)	< or = 3 employees = \$200 employees= \$400 7+ employees = \$800	4-6 Annual
Security/Patrol Service	\$300	Annual
Taxicabs or Limousines	\$200	Annual
On-Location Movie/ TV Production Company	\$200	Per Day
Circuses, Carnival, Fairs, Exhibitions, Amusement Centers	\$200	Per day of Operation
Temporary or Transient Business	\$25 or \$110	Per day OR Quarterly
Advertising	\$40	Per day/ Per person
Boxing	\$440	Per Exhibition
House Mover	\$200	Per House
Auctioneer	\$110 \$1320	Per day Quarterly
Alcohol Sales (not for consumption on premises)	\$500	Quarterly
Barbers and Stylists	\$70	Quarterly
Cabaret	\$1,320	Quarterly
Card Room	10% of Gross Receipts or \$2000 per table	Quarterly
Catering Truck, Food/Refreshment Stand	\$70	Quarterly
Collection	\$110	Quarterly
Commission Merchant/Manufacturer's Representative	\$150	Quarterly
Contractors	\$200 or \$1 per \$1,000 of Gross Receipts	Annual
Dance/Dance Hall	\$1,320	Quarterly
Delivery by Vehicle	\$50	Quarterly
Hospital	\$220	Quarterly
Mechanical Amusement Devices	\$12.50/ machine	Quarterly
Miniature Golf	\$220	Quarterly
Newsstand	\$50	Quarterly
Pawnbrokers	\$1,320	Quarterly
Peddlers	Misc. tangible goods=\$100 Misc. foodstuffs=\$100	Quarterly
Rooming/Lodging House	\$50	Quarterly
Shooting Gallery	\$220	Quarterly
Skating	\$220	Quarterly
Soliciting or Canvassing	\$150	Quarterly
Storage of Petroleum	Capacity > 1,000 barrels = \$220 Capacity < 1000 barrels = \$440	Quarterly
Storehouse or Warehouse	footage = \$250.00 / 5,000 sq.ft.	Quarterly
Undertakers	\$660	Quarterly
Used Merchandise/Secondhand Goods	\$150 - \$220	Quarterly