

**SUMMARY OF BUSINESS FEE SCHEDULE**  
**(TO BE USED FOR COMPUTATION OF BUSINESS LICENSE FEE)**

10	<b>GENERAL BUSINESS:</b> Every person engaged in business (retailing, merchandising, wholesaling, manufacturing, processing, distributing, warehousing or utility services) shall pay an annual license tax of \$30.00, plus \$4.00 per year for each of the first four employees, plus \$3.00 per year for each employee in
17	<b>CONTRACTORS - SPECIALTY:</b> Any contractor holding a specialty, contracting classification, as that term is defined in section 7058 of the Business and Professions Code shall pay an annual business license tax of \$89.00. (License "C or D")
18	<b>CONTRACTORS - GENERAL:</b> Any contractor holding a general engineering contracting classification or any general building contracting classification as those terms are defined in Section 7056 and 7057 of the Business and Professions Code of the State, shall pay an annual business license tax of \$118.00. (License "A and B")
19	<b>NON-LICENSED BUILDING TRADESMEN:</b> \$75.00
20	<b>EATING ESTABLISHMENTS:</b> Every cafeteria, lunch counter, and restaurant shall pay a business license tax on a per seat basis as follows: \$30 per year minimum, plus 50 cents per seat.
21	<b>CLUBS, PRIVATE, RECREATIONAL:</b> For private clubs at which recreation sport or other facilities are provided for members and others shall pay an annual business license tax of \$89.00.
28P 28N	<b>PROFESSIONAL:</b> Each person engaged in or carrying on any profession shall pay an annual business license tax of \$58.00 each, plus \$4.00 per year for each non-professional employee. "Professional" includes the following: architects, attorneys, certified public accountants, chiropractors, chiropractors, podiatrists, dentists, engineers, funeral directors and morticians, surveyors, registered nurses, ophthalmologists, oculists, optometrists, osteopaths, physicians and surgeons, psychiatrists, psychologists, veterinarians, x-ray technicians, and stockbrokers. (Auto repossession agents and companies are required to be licensed in CA.
29	<b>CATERING SERVICE:</b> For every catering service, \$47.00 per year.
30	<b>SERVICES:</b> Every person engaged in a service business shall pay an annual business license tax of not less than \$30.00, plus \$4.00 per year for each of the first four employees, plus \$3.00 per year for each employee in excess of four. (Landscaping 30G)
31	<b>REAL ESTATE BROKER:</b> For every real estate broker and two salesmen: \$47.00 per year. For more than two salesmen in the broker's office, \$5.00 per salesmen over and above the two salesmen.
32	<b>HOTELS, APARTMENTS, COURTS AND ROOMING HOUSES:</b> For the business of renting or leasing any hotel, rooming house, apartment house, court or lodging house (Three rooms or more) at the rate of \$2.00 per year for each such rooms, with a minimum tax of \$29.00 per year for twelve such rooms or less and a maximum of \$176.00 per for 75 rooms or more. For all dining areas or restaurants where food is prepared for guests in conjunction with any hotel, apartment house, rooming house, boarding house, lodging house or court, \$26.00 per year additional. For food or beverages served in conjunction with such hotel, apartment house, or
40	<b>MOBILE HOME PARKS:</b> For the business of renting or leasing spaces for mobile homes and trailers which are used for living purposes, or conducting a mobile home park or court for mobile homes or trailers used for living quarters or housekeeping purposes, an annual business license tax to be determined as follows \$29.00,
44	<b>MOTOR VEHICLES/DELIVERY:</b> Every person who conducts, manages or carries on the business of running, driving or operating any automobile, truck or other motor vehicle used for the transportation of goods, wares, merchandise, or tangible personal property for delivery to any place in the city (other than common carriers not otherwise provided for or specifically mentioned herein) shall pay an annual business license tax for each such motor vehicle as follows. For each motor vehicle used for the delivery of goods, wares, merchandise or tangible personal property, intended for redistribution or resale and actually redistributed or
65	<b>VEHICLE SERVICE OR MAINTENANCE:</b> For every garage, repair shop or service station, where motor vehicles are repaired, serviced or maintained, \$58.00 per year.

**If your business activity is not covered in this explanation, you may get further information on your business license tax by calling the Rancho Mirage City Hall (760) 770-3207 Ext. 235**

**\*\*\*All base fees have an additional \$1.00 state mandate fee (SB 1186) that needs to be included with payment.**