



City of Morro Bay

Business Certificate Tax Rate Schedule

Effective July 1, 2024

*All amounts are annual unless otherwise noted, and adjusted by
March CPI (3.7%) for the Los Angeles-Long Beach-Anaheim, CA*

All taxpayers are required to pay a \$4.00 SB1186 ADA charge in addition to the business tax amount listed below.

COMMON BUSINESS CATEGORIES

Basic Business License for all undesignated professions (5.08.020)	\$	181.31
Plus each employee, if applicable	\$	43.23
Single- and Multi-Family Dwellings of four (4) or more units; Motel, Hotel, and Rooming Houses with four (4) or more rooms; Rest Homes, Hospitals, and Sanitariums of four (4) or more persons (5.08.030)		
Basic license	\$	181.31
Additional for each unit, dwelling, room, or person cared for in excess of three (3)	\$	7.19
Art, Hobby, or Handicraft Show and Exhibitions, Farmers Market, Special Events (5.08.040)		
Basic license for sponsor/organizer, per day per event	\$	181.31
Basic license for not-for-profit sponsor/organizer, per day per event. Exempt from Business Tax; must pay SB1186 fee	\$	-
Special Event, per seller:		
Per day	\$	11.25
Per weekend	\$	18.49
Annual	\$	61.70
Contractor/Consultant (5.08.080)		
Primary General Contractor/Consultant	\$	361.45
Primary General Contractor, one job only	\$	181.31
Sub-contractor/Consultant	\$	181.31
Sub-contractor/Consultant, one job only	\$	47.52
Delivery by vehicle (5.08.080)		
One or more conveyances	\$	181.31
Garage or yard sale (5.08.120)		
Limited to two per year, with permit	\$	-
More than two per year	\$	181.31



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Home Occupation (5.08.130)

Basic Home Occupation

Business License \$ 181.31

Required, one-time Permit Processing Fee for initial application only \$ 87.64

Home Occupation Exception Business License; must qualify annually by submitting latest tax return including Schedule C

Occupations which are intended to augment or supplement primary source of income \$ 76.10

Required, one-time Permit Processing Fee for initial application only \$ 87.64

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 \$ 42.90

Required, one-time Permit Processing Fee for initial application only \$ 87.64

Very Low Revenue Business; must qualify initially by submitting latest tax return, including Schedule C, or estimate if new business (Ordinance Number 597)

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

Real Estate (5.08.170)

California Licensed Broker \$ 181.31

Each Salesperson or Agent \$ 43.23

Each Employee \$ 31.32

Trailer House, RV, or Mobile Home Park (5.08.210)

Rental Spaces one (1) to three (3) \$ 181.31

Plus additional per space \$ 7.19



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Non-profit Organizations (5.04.050): Exempt from Business Tax; must pay SB1186 \$ -

ALL OTHER BUSINESS CATEGORIES

Ambulance	\$ 148.16
Auctioneers (5.08.050)	
Per day, no fixed place of business	\$ 181.31
Carnival and/or Circus, per day (5.08.060)	\$ 727.46
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	\$ 256.27
Additional in excess of three (3) days, per day	\$ 148.16
Flea Markets (5.08.110)	
Minimum per Salesperson.	\$ 14.40
Money Lenders and Pawnshops (5.08.140)	\$ 727.46
Non-Profit Organizations (5.04.050): Exempt from Business Tax; must pay SB1186	\$ -
Public Utilities (5.08.160)	\$ 181.31
Exception: When City Franchise Tax is greater than annual Business Tax Rate	
Private Patrol (5.04.330)	\$ 90.51
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	\$ 76.10
Merry-Go-Round, Revolving Wheel Chute, Toboggan, Slide, Mechanical Riding Contrivance, or Pony Ride	\$ 76.10
Public Dance (Exception No Fee or Admission), per day	\$ 76.10
Tent show or Itinerant Show (Exception: No Fee or Admission), per day	\$ 181.31
Wrestling or Boxing Show, per day	\$ 76.10
Secondhand Store or Junk Dealer (5.08.190)	\$ 181.31



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Skating Rink (5.08.200)	\$	181.31
Taxicabs (5.24.140)		
License per cab	\$	99.16
Driver	\$	14.40
Transient Vendor, Solicitor, Itinerant Merchant (5.08.150)		
Transient Vendor		
Per day	\$	11.50
Per weekend	\$	18.49
Annual	\$	61.70
Solicitor		
Basic charge per day	\$	146.43
Itinerant Merchant		
Per day	\$	77.55
Per week	\$	152.48
Per month	\$	225.98
Per quarter	\$	296.61
For 180 days	\$	371.54

ADMINISTRATIVE CHARGES

Duplicate or replacement Business License Certificate	\$	2.00
Transferring a Business license	\$	2.00
Business License listing, per list	\$	20.11
Business License Processing - New	\$	37.00
Business Licensing Processing - Renewal	\$	18.00

Morro Bay Municipal Code Sections are listed after each category heading.