

Annual business licenses expire on December 31st of each year.
Business license renewals are due on or before the last day in January.

**Businesses Physically Located Inside the City Limits of Grand Terrace
(including Home Based Businesses)**

► Pro-rated fees apply only to new businesses in the first year that pay based on a fixed rate.
See Pro-Rated Fee Table for rates.

Schedule Number	Schedule Code	Schedule/Business Description	Business License Fee Amount
1	00	Located in CL – Based on Gross Receipts	See gross receipts table below for fee information.
2	00	NPDES in CL – Based on Gross Receipts <i>To determine whether or not your business is required to pay the NPDES fee, contact the Finance Department at (909) 824-6621 ext. 3.</i>	See gross receipts table below for fee information. Business License Fee + NPDES Fee <i>*Must also pay for schedule # 55.01.</i>
3	00	CNPDES in CL – General Contractor or Engineering <i>To determine whether or not your business is required to pay the NPDES fee, contact the Finance Department at (909) 824-6621 ext. 3.</i>	\$150.00 annually Business License Fee + CNPDES Fee <i>*Must also pay for schedule # 56.01.</i>
3	01	CNPDES in CL – All Other Contractors (Not General or Engineering) <i>To determine whether or not your business is required to pay the NPDES fee, contact the Finance Department at (909) 824-6621 ext. 3.</i>	\$80.00 annually Business License Fee + CNPDES Fee <i>*Must also pay for schedule # 56.01.</i>
General or engineering contractors (Class A,B) who also do specialty and/or sub-contractor work (Class C) must pay the \$150.00 license fee above instead of the \$80.00 contractor license fee.			
4	00	Home Based Business	See gross receipts table below for fee information.
99	99	Exempt Business - <i>Must provide proof of exemption.</i>	\$0.00
5	00	Garage Sales - Exempt	\$0.00
6	00	Fortunetelling	See gross receipts table below for fee information.
7	00	Wholesalers – Farmers - Exempt	\$0.00
8	00	Fertilizer Sales	See gross receipts table below for fee information.

Gross Receipts Fee Table for Businesses Physically Located Inside the City Limits of Grand Terrace:

\$0.00	to	\$999.99-----	License Fee \$0.00 but must file and report gross.
\$1000.00	to	\$49,999.99 or less ----	License Fee \$30.00
\$50,000.00	to	\$99,999.99 -----	License Fee \$50.00
\$100,000.00	to	\$149,999.99 -----	License Fee \$70.00
\$150,000.00	to	\$199,999.99 -----	License Fee \$120.00
\$200,000.00	to	\$299,999.99 -----	License Fee \$170.00
\$300,000.00	to	\$499,999.99 -----	License Fee \$220.00
\$500,000.00	to	\$699,999.99 -----	License Fee \$270.00
\$700,000	to	\$999,999.99 -----	License Fee \$320.00
Over \$1,000,000.00	-----	-----	License Fee \$320.00 plus \$0.25 per \$1,000 of gross receipts over \$1,000,000 to maximum of \$1,200.00

If your business is required to pay the NPDES/CNPDES fee, the business license fee is in addition to the NPDES/CNPDES fee.

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Businesses NOT Physically Located Inside the City Limits of Grand Terrace

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See Pro-Rated Fee Table for rates.

Schedule Number	Schedule Code	Schedule/Business Description	Business License Fee Amount
9	00	AUCTIONEER	\$25.00 per day
11	00	CONCESSIONS – ITINERANT FOOD CONCESSIONS, PER CONCESSION/PER LOCATION	\$20.00 per event
11	01	OUTDOOR FESTIVAL, CARNIVAL, CIRCUS PER DAY	\$150.00 per day
12	00	CONTRACTOR NOT IN CL – GENERAL OR ENGINEERING	\$150.00 annual
13	00	CONTRACTOR NOT IN CL – ALL OTHERS	\$80.00 annual
General or engineering contractors (Class A,B) who also do specialty and/or sub-contractor work (Class C) must pay the \$150.00 license fee above instead of the \$80.00 contractor license fee.			
14	00	DANCING (PUBLIC, WITHOUT CHARGE)	\$25.00 per quarter
15	00	DANCING (PUBLIC FOR PROFIT) – PER DAY	\$10.00 per day
16	00	DANCING (PUBLIC FOR PROFIT) – PER QUARTER	\$35.00 per Quarter
17	00	DELIVERY BY VEHICLE	\$35.00 annual per vehicle
18	00	HANDBILL DISTRIBUTOR PER DAY	\$40.00 per day
19	00	PEDDLER/SOLICITOR	\$40.00 per quarter
20	00	PROFESSIONAL, OUTSIDE (E.G., ENGINEER, PHYSICIAN)	\$80.00 annual
21	00	REAL ESTATE BROKER	\$50.00 annual
22	00	SECURITY SERVICES	\$80.00 annual
23	00	SERVICE COMPANY (E.G., LANDSCAPE, POOL SERVICE)	\$50.00 annual
24	00	SWAP MEET	\$80.00 annual
25	00	TRANSPORTATION, PASSENGER	\$50.00 annual
26	00	BUSINESS OFFICE	\$50.00 annual
27	00	BILLBOARD	\$1,500 annual – per side
28	00	GENERAL BUSINESS – NOT IN CL – ANY OTHER NOT DEFINED ABOVE	\$50.00 annual

Other Fees

Schedule Number	Schedule Code	Schedule/Business Description	Business License Fee Amount
10	00	CA Senate Fee SB 1186 and Assembly Bill 1379 (Required for all businesses.)	\$ 4.00
55	01	NPDES Fee The NPDES Fee is in addition to an annual business license fee.	\$80.00 annually
56	01	CNPDES Fee (Contractor) The CNPDES Fee is in addition to an annual business license fee.	\$80.00 annually
10	99	Duplicate License Fee	\$15.00

Pro-Rated Fee Table

Pro-rated fees apply only to new businesses in the first year that pay based on a fixed rate. This will also apply to renewals that have had no activity for a period of 24 months. This does not apply to businesses in Grand Terrace that pay based off of their gross receipts information.

Flat Tax Rate - \$150.00					
Business Start Month	Tax	Business Start Month	Tax	Business Start Month	Tax
January	\$150.00	May	\$100.00	September	\$50.00
February	\$137.50	June	\$87.50	October	\$37.50
March	\$125.00	July	\$75.00	November	\$25.00
April	\$112.50	August	\$62.50	December	\$12.50

Flat Tax Rate - \$80.00					
Business Start Month	Tax	Business Start Month	Tax	Business Start Month	Tax
January	\$80.00	May	\$53.33	September	\$26.67
February	\$73.33	June	\$46.67	October	\$20.00
March	\$66.67	July	\$40.00	November	\$13.33
April	\$60.00	August	\$33.33	December	\$6.67

Flat Tax Rate - \$50.00					
Business Start Month	Tax	Business Start Month	Tax	Business Start Month	Tax
January	\$50.00	May	\$33.33	September	\$16.67
February	\$45.83	June	\$29.17	October	\$12.50
March	\$41.67	July	\$25.00	November	\$8.33
April	\$37.50	August	\$20.83	December	\$4.17

Flat Tax Rate - \$35.00					
Business Start Month	Tax	Business Start Month	Tax	Business Start Month	Tax
January	\$35.00	May	\$23.33	September	\$11.67
February	\$32.08	June	\$20.42	October	\$8.75
March	\$29.17	July	\$17.50	November	\$5.83
April	\$26.25	August	\$14.58	December	\$2.92



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Property Rental Information:

Single Family Rental Properties – Owner/Landlord owns a single dwelling and rents it out = No License Required

Single Family Rental Properties – Owner/Landlord owns multiple single family dwellings and rents it out = License Required. Purchase a gross receipts license (Schedule 1.00).

4.08.020 - Rentals.

Each person who owns multiple residential units (two or more) or property or improvements within the city who receives any rental income therefrom, however such income is designated or collected, shall, for the purpose of paying a business license tax, have all such income taxed under the gross receipts provisions as if such person were conducting or carrying on business at a fixed location within the city. Rental income shall include the value of the compensation or return for the use of real property or improvements thereon.