

**CITY OF ALBANY  
BUSINESS LICENSE TAX RATES  
2019**

**ADMINISTRATIVE FEES:**

Issuance of 1 <sup>st</sup> License	\$16.21*	plus regular tax
Issuance-Planning & Building Reviews		
In town businesses except home occ.	39.72*	one time only
Lost License Replacement	16.21*	Each
Transfer of License	39.72*	Each

**(Apartment Rental Property is exempt from transfer.)**

\* Changes to fees with \* are done with Master Fee Schedule, not with business license tax rates.  
**STATE MANDATED FEE under Senate Bill 1186** **\$4.00 annually**

**BUSINESS LICENSE TAXES:**

<b><u>BUSINESS</u></b>	<b><u>TAX</u></b>	<b><u>TERM</u></b>
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**BUSINESSES WITH A FIXED LOCATION WITHIN ALBANY:**

Owner or sole employee	\$304.00	Annual
Each additional employee	62.00	Annual

**Contractors and trades**

Owner or sole employee	\$304.00	Annual
	177.00	Semi-Annual
	96.00	Quarter
Each additional employee	\$62.00	Annual
	32.00	Semi-Annual
	7.00	Quarter

**NOTE: Contractors and trades with a fixed place of business within Albany may purchase up to two (2) licenses per year. (Albany Muni. Code Sec. 5-2.3)**

**BUSINESSES WITH LESS THAN \$7,200.00/ANNUAL GROSS RECEIPTS WITHIN ALBANY:**

Owner or sole employee	\$62.00	Annual
Each additional employee	40.00	Annual

**MINORS WITH LESS THAN \$500.00 IN ANNUAL GROSS RECEIPTS WITHIN ALBANY:** (Does not include Solicitors and Peddlers)

	\$16.00	Annual
<u>Advertising</u>		
Material Distribution	\$84.00	Month (per person)
	253.00	Quarter (per person)
	1,018.00	Annual (per person)

<b><u>BUSINESS</u></b>	<b><u>TAX</u></b>	<b><u>TERM</u></b>
Advertising Vehicle	74.00	Month
	214.00	Quarter
	873.00	Annual
Amusement, Concessions	243.00	Day
Auctioneers, Real Property	363.00	Day
Auctioneers, Personal Property	180.00	Day
	847.00	Quarter
Automobiles for hire	84.00	Annual per vehicle
<b>(ALSO COLLECT APPLICATION FEE PER MASTER FEE SCHEDULE)</b>		
Bail Bond Brokers	363.00	Annual
Billboards	725.00	Annual
Boxer-Wrestling	3,639.00	Day
Christmas Tree or Seasonal Decorations not connected with another business operating from a fixed location in Albany:	177.00	Quarter
<b>Apartment Rental Units-Residential</b>	<b>\$96.00</b>	<b>Annual per unit</b>

An **apartment rental unit** as used herein is a room or suite of two (2) or more rooms which is occupied or which is intended or designed to be occupied by not more than one (1) family, providing complete independent living facilities for one (1) or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation and for which rent is asked, paid or received.

This includes, but is not limited to apartments, single-family houses, cottages, buildings having two (2) or more apartment units, condominiums, flats or in-law units.

Pawnbrokers	4,243.00	Annual
Peddlers and Solicitors	243.00	Quarter (per person)
	62.00	Day (per person)
Peddlers and Solicitors, personally manufactured articles and produce	123.00	Quarter (per person)
(Food Trucks, etc.)	29.00	Day (per truck)
Public Dance (Temporary)	605.00	Day
Pony Rides & Children Amusements	84.00	Day
Skating Rink	4,847.00	Annual
Special Events-Temporary event held for the benefit or enjoyment of public (Carnivals, fairs, circuses, auto shows, boat shows and recreational vehicle shows)	\$1,089.00	Day
	3,639.00	Weekly

**BUSINESS**

**TAX**

**TERM**

Sponsored Events (License is obtained by event sponsor and **must be paid prior to event**)

0 to 10 businesses	\$48.00	Per Event
11 to 25 businesses	108.00	Per Event
26+ businesses	200.00	Per Event

Theaters, Occasional:

Per 100 admissions or fractions thereof (less than \$10.00 per admission)	\$40.00
(more than \$10.00 per admission)	62.00

**CALCULATED ON THE NUMBER OF TICKETS SOLD.**

Vendor of Racing Forms	\$2,421.00	Per meet
Each additional Salesman, Solicitor, Employee or Agent thereof	\$176.00	Per meet

Amusement & Entertainment includes fewer than 100 Admissions.

Permanent Premises

5 or more days per week	\$1,218.00	Annual
4 or more days per week	969.00	Annual
3 or more days per week	725.00	Annual
2 or more days per week	487.00	Annual
1 day per week	363.00	Annual

Amusement & Entertainment-Permanent Premises, Occasional  
(includes fewer than 100 admissions)

\$62.00	Day
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Utility Service:

A person, business, company, entity or any form of business organization carrying on, conducting, managing or engaging in the business of providing utility service (defined in Section 5-2.2 of the Albany Municipal Code as telephone, telegraph, gas and electric service).

\$1.00 Per \$1,000 of gross receipts-Annual\*

**ALL BUSINESSES LOCATED WITHIN ALBANY MAY PURCHASE UP TO TWO (2) LICENSES PER YEAR FOR ONE (1) BUSINESS. ALL OTHERS ARE BASED ON LISTED TERMS.**

I certify that the foregoing rates are true and correct based on a 4.0% increase in the C.P.I. for Urban Wage Earners and Clerical Workers (CPI-W) in the S.F. Bay Area from June 2017 to June 2018, pursuant to Albany Municipal Code Section 5-2.2.

DATED: August 30, 2018

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Kim Denton,  
City Treasurer and Tax Collector