

**CITY OF ALBANY
BUSINESS LICENSE TAX RATES
2020 (Based on Calendar Year)**

ADMINISTRATIVE FEES:

Issuance of 1 st 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
STATE MANDATED FEE under Senate Bill 1186	\$4.00	Annual
RENT REVIEW FEE	15.00*	per residential rental unit - Annual

* Changes to fees with * are done with Master Fee Schedule, not with business license tax rates.

(Apartment Rental Property is disallowed from license transfer.)

BUSINESS LICENSE TAXES:

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

Owner or sole employee	\$313.00	Annual
Each additional employee	64.00	Annual

Contractors and trades

Owner or sole employee	\$313.00	Annual
	182.00	Semi-Annual
	99.00	Quarter
Each additional employee	\$64.00	Annual
	33.00	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	\$64.00	Annual
Each additional employee	41.00	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	\$87.00	Month (per person)
	261.00	Quarter (per person)
	1,049.00	Annual (per person)

<u>BUSINESS</u>	<u>TAX</u>	<u>TERM</u>
Advertising Vehicle	76.00	Month
	220.00	Quarter
	899.00	Annua
Amusement, Concessions	250.00	Day
Auctioneers, Real Property	374.00	Day
Auctioneers, Personal Property	185.00	Day
	872.00	Quarter
Automobiles for hire	87.00	Annual per vehicle
(ALSO COLLECT APPLICATION FEE PER MASTER FEE SCHEDULE)		
Bail Bond Brokers	374.00	Annual
Billboards	747.00	Annual
Boxer-Wrestling	3,748.00	Day
Christmas Tree or Seasonal Decorations not connected with another business operating from a fixed location in Albany:	182.00	Quarter
Apartment Rental Units-Residential	\$99.00	Annual per unit

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	4,370.00	Annual
Peddlers and Solicitors	250.00	Quarter (per person)
	64.00	Day (per person)
Peddlers and Solicitors, personally manufactured articles and produce	127.00	Quarter (per person)
(Food Trucks, etc.)	30.00	Day (per truck)
Public Dance (Temporary)	623.00	Day
Pony Rides & Children Amusements	87.00	Day
Skating Rink	4,992.00	Annual

Special Events-Temporary event held for the benefit or enjoyment of public (Carnivals, fairs, circuses, auto shows, boat shows and recreational vehicle shows)

	\$1,122.00	Day
	3,748.00	Weekly

BUSINESS

TAX

TERM

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

0 to 10 businesses	\$49.00	Per Event
11 to 25 businesses	111.00	Per Event
26+ businesses	206.00	Per Event

Theaters, Occasional:

Per 100 admissions or fractions thereof		
(less than \$10.00 per admission)	\$41.00	
(more than \$10.00 per admission)	64.00	

CALCULATED ON THE NUMBER OF TICKETS SOLD.

Vendor of Racing Forms	\$2,494.00	Per meet
Each additional Salesman, Solicitor, Employee or Agent thereof	\$181.00	Per meet

Amusement & Entertainment includes fewer than 100 Admissions.

Permanent Premises

5 or more days per week	\$1,255.00	Annual
4 or more days per week	998.00	Annual
3 or more days per week	747.00	Annual
2 or more days per week	502.00	Annual
1 day per week	374.00	Annual

Amusement & Entertainment-Permanent Premises, Occasional (includes fewer than 100 admissions)	\$64.00	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 3.0% increase in the C.P.I. for Urban Wage Earners and Clerical Workers (CPI-W) in the S.F. Bay Area from June 2018 to June 2019, pursuant to Albany Municipal Code Section 5-2.2.

DATED: October 15, 2019

_____/s/_____
Kim Denton,
City Treasurer and Tax Collector