

**CITY OF ALBANY  
BUSINESS LICENSE TAX RATES  
2009**

<u>BUSINESS</u>	<u>TAX</u>	<u>TERM</u>
Issuance of 1 <sup>st</sup> License	\$13.00*	plus regular tax
Issuance-Planning & Building Reviews		
In town businesses except home occ.	32.70*	one time only
Lost License Replacement	13.50*	Each
Transfer of License	32.70*	Each

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

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

**BUSINESSES WITH A FIXED LOCATION WITHIN ALBANY:**

Owner or sole employee	\$239.00	Annual
Each additional employee	49.00	Annual

**Contractors and trades**

Owner or sole employee	\$239.00	Annual
	140.00	Semi-Annual
	76.00	Quarter
Each additional employee	\$49.00	Annual
	24.00	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 \$3,500.00/ANNUAL GROSS RECEIPTS WITHIN ALBANY:**

Owner or sole employee	\$49.00	Annual
Each additional employee	31.00	Annual

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

	\$15.00	Annual
<u>Advertising</u>		
Material Distribution	\$66.00	Month (per person)
	198.00	Quarter (per person)
	800.00	Annual (per person)
Advertising Vehicle	57.00	Month
	168.00	Quarter
	686.00	Annual

<b><u>BUSINESS</u></b>	<b><u>TAX</u></b>	<b><u>TERM</u></b>
Amusement, Concessions	192.00	Day
Auctioneers, Real Property	286.00	Day
Auctioneers, Personal Property	141.00	Day
	666.00	Quarter
Automobiles for hire	66.00	Annual per vehicle
<b>(ALSO COLLECT APPLICATION FEE PER MASTER FEE SCHEDULE)</b>		
Bail Bond Brokers	286.00	Annual
Billboards	571.00	Annual
Boxer-Wrestling	2,860.00	Day
Christmas Tree or Seasonal Decorations not connected with another business operating from a fixed location in Albany:	140.00	Quarter
<b>Apartment Rental Units-Residential</b>	<b>\$76.00</b>	<b>Annual per unit</b>
<p>An <b>apartment rental unit</b> 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.</p> <p>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.</p>		
Pawnbrokers	3,335.00	Annual
Peddlers and Solicitors	192.00	Quarter (per person)
	49.00	Day (per person)
Peddlers and Solicitors, personally manufactured articles and produce	96.00	Quarter (per person)
Public Dance (Temporary)	476.00	Day
Pony Rides & Children Amusements	66.00	Day
Skating Rink	3,811.00	Annual
Special Events-Temporary event held for the benefit or enjoyment of public (Carnivals, fairs, circuses, auto shows, boat shows and recreational vehicle shows)	\$857.00	Day
	2,860.00	Weekly
<p>Sponsored Events (License is obtained by event sponsor and <b>must be paid prior to event</b>)</p>		
0 to 10 businesses	\$38.00	Per Event
11 to 25 businesses	78.00	Per Event
26+ businesses	158.00	Per Event

**BUSINESS**

**TAX**

**TERM**

Theaters, Occasional:

Per 100 admissions or fractions thereof	
(less than \$10.00 per admission)	\$31.00
(more than \$10.00 per admission)	49.00

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

Vendor of Racing Forms	\$1,903.00	Per meet
Each additional Salesman, Solicitor, Employee or Agent thereof	\$139.00	Per meet

Amusement & Entertainment includes fewer than 100 Admissions.

Permanent Premises		
5 or more days per week	\$957.00	Annual
4 or more days per week	762.00	Annual
3 or more days per week	571.00	Annual
2 or more days per week	383.00	Annual
1 day per week	286.00	Annual

Amusement & Entertainment-Permanent Premises, Occasional (includes fewer than 100 admissions)	\$49.00	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 3.8% increase in the C.P.I. for Urban Wage Earners and Clerical Workers (CPIW) in the S.F. Bay Area from October 2007 to October 2008, pursuant to Albany Municipal Code Section 5-2.2.

DATED: June 3, 2009

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Kim Denton,  
City Treasurer and Tax Collector