

(661) 822-2200  
Fax (661) 822-8559



115 South Robinson Street  
Tehachapi, CA 93561  
www.tehachapicityhall.com

**BUSINESS TAX CERTIFICATE**

Start Date

Please Check One

Business Name

New Application

Business Owner

Branch Establishment

Business Address

Change of Owner

*(List address to receive service of process per AB2184)*

Change of Address

Mailing Address

Change of Business Name

*(If different)*

Exempt/Disabled Veterans

Phone

Email

OFFICIAL USE ONLY	
Account No.	<input type="text"/>
Expiration Date	<input type="text"/>
License Fee\$	<input type="text"/>
Other \$	<input type="text"/>
Total Fee\$	<input type="text"/>
Date Paid	<input type="text"/>
Cash	<input type="text"/>
Check	<input type="text"/>
Credit	<input type="text"/>

Description of Business

Ownership:  Corporation  Sole Proprietor  Partnership  Trust  
 Limited Partnership

Business Type:  Retail  Wholesale  Service  Consignment Contractor

Contractor License No.  License Type  Exp. Date

Resale No.  Federal I.D. No.  State I.D. No.

**NOT PUBLIC INFORMATION Names of Owners, Partners, Or Corporate Officers - Attach Additional Page If Necessary**

Owner Name  Title  Phone

Home Address   
Street Address City State Zip Code

Driver's Lic. No. or Social Security No. or Other ID No.  Email

Owner Name  Title  Phone

Home Address   
Street Address City State Zip Code

Driver's Lic. No. or Social Security No. or Other ID No.  Email

**PLEASE CALCULATE AMOUNT DUE BY ENTERING INFORMATION IN BOXES BELOW (See Schedule on Reverse Side)**

Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at these websites www.dgs.gov, www/dsa/Home.aspx, www.rehab.calnet.gov, www.cdcaca.gov

No. of employees  No. of units  No. of Amusement/Vending

Estimated Gross Receipts

No. of Vehicles  Vehicle License No. (s)

Certificate Fee

*Note: Sales or use tax may apply to your business activities. You may seek written advice regarding the application of tax to your particular business by writing to the nearest State Board of Equalization office.*

Amusement/Vending Fee

Thank you for doing business in the City of Tehachapi!

Other Fee

*I declare, under penalty of perjury, that the above application is true and correct to the best of my knowledge. I certify that I will operate my business in accordance with all applicable Federal, State and City laws and regulations. I further understand that any false statements made above are grounds for denial or revocation of the business license.*

**Required State CASp Fee \$4.00**

Signature of Owner or Representative: \_\_\_\_\_ Date: \_\_\_\_\_

Total Tax Fee Due

**Return Entire Application Form to Above Address and Make Check Payable to the City of Tehachapi**

**CITY OF TEHACHAPI**  
**SUMMARY OF TAX CERTIFICATE FEES AND CLARIFICATION OF GROSS RECEIPTS**

Annual Gross Receipts	Tax Certificate Fee
Up to \$7,500	\$20.00
\$7,501 to 15,000	\$30.00
\$15,001 to \$30,000	\$45.00
\$30,001 to \$50,000	\$60.00
\$50,001 to \$75,000	\$100.00
\$75,001 to \$100,000	\$125.00
\$100,001 to \$250,000	\$175.00
\$250,001 to \$500,000	\$225.00
\$500,001 to \$750,000	\$300.00
\$750,001 to \$1,000,000	\$450.00
\$1,000,001 to \$2,000,000	\$500.00
\$2,000,001 to \$3,000,000	\$650.00
\$3,000,001 to \$4,000,000	\$700.00
\$4,000,001 to \$5,000,000	\$850.00
\$5,000,001 to 10,000,000	\$1,000.00
\$10,000,001 and UP	\$2,000.00
Replacement (Lost Certificate)	\$5.00
Change Location of Business	\$10.00

**BUSINESS BASED ON "FLAT RATE"**

	Daily	Quarterly	Annually
Administrative office		\$40.00	\$150.00
Advertising structures (per structure)			\$25.00
Amusement riding devices		\$40.00	\$150.00
Apartment complexes (with 4 or more units) plus \$5.00 for each unit			\$40.00
Bingo			\$50.00
Carnival	\$75.00		
Amusement games tests of skill; each side show	\$10.00		
Circus, traveling, open air and tent Each side show	\$10.00		
Shows and exhibits	\$75.00		
Christmas tree lot		\$40.00	
Curb painting		\$40.00	\$150.00
Home Occupation (plus gross receipts)			\$113.50
Ice Cream, soft drink, fruit and vegetable, etc.		\$40.00	\$150.00
Itinerant merchants		\$40.00	\$150.00
Junk collector		\$40.00	\$150.00
Mobile home and trailer parks (plus \$3.00 for each space)			\$ 50.00
Photographers	\$20.00		
Professional sporting events		\$40.00	\$150.00
Public dances		\$40.00	\$150.00
Shooting gallery		\$40.00	\$150.00
Swap meet	\$25.00	\$40.00	\$150.00
Video taping & film making	\$50.00		

Your City Business Tax for the fiscal year (July 1 to June 30) is based on estimated gross receipts for business done within the City limits of Tehachapi for the fiscal year. All annual business taxes are due and payable in advance on July of each year. Business taxes covering new operations commencing after the first day of July may be **prorated** effective October 1, January 1, and April 1.

**Gross Receipts shall include the total of amounts actually received or receivable from sales and the total amounts actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed whether or not such act or service is done as a part of or in connection with the sales of materials, goods, wares of merchandise. Included in "gross receipts" shall be all receipts, including coin operated vending machines, cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service cost, interest paid or payable, or losses or other expenses whatsoever. Excluded from "gross receipts" shall be the following:**

- Cash discounts allowed and taken on sales;
- Credit allowed on property accepted as part of the purchase price and which property may later be sold;
- Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
- Such part of the sale price of property returned by purchasers upon rescission of the contract of sales as is refunded either in cash or by credit;
- Amounts collected for others where the business is acting as an agent or trustee to the extent that such amounts are paid to those for whom collected provided the agent or trustee has furnished the Collector with names and addresses of the others and the amounts paid to them;
- Receipts of refundable deposits, except that refundable deposits forfeited and taken into income of the business shall not be excluded;
- As to real estate agent or broker, the sales price of real estate sold for the account of others except that portion which represents commission or other income to the agent or broker;
- As to retail gasoline dealer, a portion of his receipts from the sale of motor vehicle fuels equal to the motor vehicle fuel license tax imposed by and previously paid under the provisions of Part 2 of Division 2 of the Revenue and Taxation Code of the State of California;
- As to a retail gasoline dealer, the special motor fuel tax imposed by Section 4041 of Title 26 of the United States Code if paid by the dealer or collected by him from the consumer purchaser;
- Sale of alcoholic beverages.

**RATE FOR DELIVERY VEHICLES:** \$25.00 per vehicle annually. For every person not having a fixed place of business within the City, and not being otherwise taxed or classified, who delivers goods, wares or merchandise of any kind by vehicle, or who provides any service by the use of vehicles in the City.

**WORKERS' COMPENSATION DECLARATION**

I hereby affirm, under penalty of perjury, one of the following declarations:

I have and will maintain a certificate of consent to self-insure for workers' compensation, as provided by Section 3700, for the duration of any business activities conducted for which this license is issued

My workers' compensation carrier and policy number are: (policy number, carrier, expiration date)

I certify that in the performance of any business activities for which this license is issued, I shall not employ any person in any manner so as to become subject to the workers' compensation laws of California, and agree that if I should become subject to the workers' compensation provisions of Section 3700 of the Labor Code, I shall forthwith comply with the provisions of Section 3700.

Date: \_\_\_\_\_ Applicant's Signature: \_\_\_\_\_

WARNING: Failure to secure Workers' Compensation Coverage is unlawful, and shall subject an employer to criminal penalties and civil fines up to \$100,000 in addition to the cost of compensation, damages as provided for in section 3706 of the Labor Code, interest, and attorney's fees.