

GROSS RECEIPTS

BUSINESS LICENSE FEES FOR THE CATEGORIES LISTED BELOW ARE BASED ON ANNUAL GROSS RECEIPTS. THERE IS A BASE FEE OF \$25.00 PLUS THE AMOUNT CALCULATED PER EACH \$1000 ANNUAL GROSS RECEIPTS. GROSS RECEIPTS MUST BE ESTIMATED FOR ONE YEAR IN ADVANCE. IN NO EVENT SHALL THE LICENSE FEE BE LESS THAN \$30.00.

A = 40¢ PER THOUSAND

BEAUTY SALON/BARBER SHOP
 BEAUTY SCHOOL
 BOOKKEEPER
 BOTTLED WATER SERVICE
 COLLECTION AGENCY
 DANCING SCHOOL/TEACHER DESIGNER
 DRAFTSPERSON
 ELECTROLOGIST
 EMPLOYMENT AGENCY/SERVICE
 ESTHETICIAN/FACIALIST
 FAST FOOD RESTAURANT
 FINANCIAL/LOAN/MORTGAGE BROKER
 FUNERAL HOME
 FURNITURE REFINISHING
 HAIRDRESSER
 ILLUSTRATOR/COMMERCIAL ARTIST
 INSTRUCTOR
 INSURANCE CO.
 INTERIOR DECORATOR/DESIGN
 INTERPRETER/TRANSLATOR
 MANICURIST
 MASSAGE
 MUSIC SCHOOL/TEACHER
 PHOTOGRAPHERS
 PLUMBING & HEATING SALES
 RADIO STATION
 REFLEXOLOGY
 REPAIR/MAINTENANCE SERVICE
 ROCK & SAND
 SUN TAN SALON
 STOCK/BOND/SECURITY BROKERAGE
 TAILOR/DRESSMAKER
 UPHOLSTERY SHOP
 VIDEOTAPING

B = 35¢ PER THOUSAND

ADVERTISING/DISTRIBUTION
 AIRCRAFT SALES/RENTAL/REPR & SVC ANTIQUES/COLLECTIBLES
 AUTO GARAGE REPAIR
 AUTO PARTS/TIRES/TOWING
 AUTO RENTING/LEASING
 BAKERY/BREAD SHOP
 BUYING/RESELL SERVICE
 CANDY/NUTS/CONFECTIONARY
 CARPET/UPHOLSTERY CLEANING
 CLEANING/JANITORIAL
 COCKTAIL LOUNGE/TAVERN
 COLOR CONSULTANT
 CONSIGNMENT SHOP
 CONSULTING
 CRAFTS/HOBBIES
 DATA PROCESSING/KEYPUNCH

DAY CARE/NURSERY
 DELICATESSEN
 DELIVERY SERVICE
 EDUCATIONAL
 ENGRAVER
 ENTERTAINMENT/SHOWS/EVENTS
 EQUIPMENT/MACHINE LEASE & SALES
 EXERCISE/HEALTH SPA
 FLIGHT INSTRUCTOR/SCHOOL
 FLOOR COVERINGS
 GRAPHIC DESIGN
 GREETING CARDS
 HANDYMAN
 IMPORT/EXPORT SALES INVESTMENTS
 JUNK
 LANDSCAPE
 LAPIDARY SHOP
 LIQUOR STORE/BROKER
 MAIL BOX SERVICE
 MAIL ORDER
 MARKETING/MANUFACTURES REP
 MISCELLANEOUS
 MOVER
 MUSIC STORE/SUPPLIES
 PACKAGING
 PARTY PLAN SALES/DEMONSTRATION
 PET SHOP
 PRINTING/DUPLICATING
 PRIVATE TRANSPORTATION
 PUBLISHING
 RECREATIONAL
 RESTAURANT
 RESTAURANT & BAR
 RETIREMENT/NURSING HOME
 ROAD/CONCESSION STAND
 SECRETARY/OFFICE/ANSWERING SVC.
 SELLING IN THE FIELDS
 STORAGE
 SUPPLIES
 SWIMMING POOL SERVICE
 TELEMARKETING
 TOY STORE
 TRAVEL AGENCY
 VARIETY CONVENIENCE STORE WEED
 ABATEMENT
 WEB DESIGN

C = 30¢ PER THOUSAND

APPLIANCE STORE
 ARCADES/AMUSEMENT PARK
 AUTO DEALER
 AUTO SERVICE STATION
 BOARDING/ROOMING HOUSE
 BOOKSTORE
 BOWLING ALLEY
 CAR WASH/DETAILING CLOTHING/
 APPAREL STORE COIN-
 OPERATED LAUNDRY COMPUTER
 SALES/RENTALS CREAMERY (ICE
 CREAM/DAIRY) DEPARTMENT
 STORE
 DIAPER SERVICE
 DRAPERY/WINDOW
 DRUG STORE/PHARMACY
 FARM EQUIPMENT STORE
 FEED & ICE DEALER
 FLORIST/NURSERY
 FURNITURE STORE
 GIFT/NOVELTY/SOUVENIR
 GROCERY/FOOD/MEAT SALES
 HARDWARE STORE
 JEWELRY
 LAUNDRY/DRY CLEANERS
 LOCKSMITH/KEY SHOP
 LUMBER YARD/BUILDING
 MOBILE HOME PARK
 MOTEL/HOTEL
 MOTORCYCLE DEALER NURSERY/
 GARDEN SUPPLIES NUTRITIONAL
 PRODUCTS OFFICE SUPPLY
 STORE
 PAINT/GLASS/WALLPAPER
 PRODUCE/FRUIT STORE
 PUBLIC HALLS/ICE RINK
 RADIO/STEREO/TV SALES
 RENTALS
 ROUTE DELIVERY
 SHOE STORE
 SHORT-TERM VACATION RENTAL
 SPECIALTY STORE
 SPORTING GOODS STORE
 THEATER
 TOBACCO/PERIODICALS TRAILER/
 BOAT DEALER
 TRAILER CAMP/COURT
 VIDEO RENTAL/SALES

D = 20¢ PER THOUSAND

FARMER
 GROWER
 RANCHER
 WAREHOUSE/ADDITIONAL OFFICE

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 AT:

15015 Avenue of Science Ste 200
 San Diego CA 92128

(858) 385- 4700

FLAT FEE LICENSES

PA

No fixed or Established Place of Business in Carlsbad — Mobile Units

RETAILER:

BREAD & BAKERY SUPPLIES	\$ 80.00
CATERING TRUCKS	80.00
CONCRETE/ROAD MIX	100.00
DAIRY & ICE CREAM	80.00
DRY CLEANING	100.00
LAUNDRY	100.00
LINEN SERVICE	20.00
MEAT DISTRIBUTOR	80.00
PETROLEUM PRODUCTS (HOME)	20.00
RETAIL BOTTLED WATER	80.00
RETAIL ICE SUPPLY	80.00
ROCK & SAND	100.00
TRANSFER/DELIVERY	20.00
WATER SOFTENER SERVICE	100.00
SIMILAR NOT SPECIFIED	40.00

PB

PROFESSIONAL: \$50.00 Per Professional

ACCOUNTING/CPA
 APPRAISER
 ARCHITECT
 ATTORNEY AT LAW
 CHIROPRACTOR
 COUNSELING
 DENTIST
 DOCTOR
 ENGINEER
 PHYSICAL THERAPIST
 PODIATRIST
 PRIVATE INVESTIGATOR
 REAL ESTATE
 RESEARCH/
 DEVELOPMENT
 VETERINARIAN
 OPTOMETRIST

PC

CONTRACTORS:

GENERAL (A OR B CLASS)	\$80.00
SUB-CONTRACTOR	60.00

OTHER: Call Office for Fees/Procedures

AUCTION MARKET
 AUCTIONEER
 AUTO WRECKING YARD
 BILLIARDS/CARD ROOM
 BINGO
 CABARET/DANCE
 COMMERCIAL MOTION PICTURES
 DISTRIBUTION OF ADVERTISEMENTS
 JUNK YARD DEALER
 LIMOUSINE SERVICE
 MASSAGE PARLOR
 MASSAGE TECHNICIAN
 PAWN/BROKER
 PRIVATE SECURITY SERVICE
 PUBLIC UTILITY
 SPECIAL EVENT
 TAXI SERVICE