

CITY OF CLAREMONT

BEAUTY & MASSAGE SERVICES BUSINESS TAX APPLICATION

Please Check One	
□ New Application	
☐ Change of Owner	
☐ Change of Address	
☐ Change of Business Name	
☐ Home Occupation	

Technician Name Salon/Spa Name Business Location City
Resale No Federal ID No State ID No Contractor State
Resale No Federal ID No State ID No Contractor State
Contractor State
DIGITE LIGHT VIDE EAUTE VALUE
NAMES OF OWNERS (ATTACH ADDITIONAL SHEET, IF NECESSARY) NOT PUBLIC INFORMATION PLEASE FILL IN APPROPRIATE BOXES
Service of Process Address Home Phone No Cell/Pager No Estimated Gross Receipts for the first 12 months of operation: \$\$ Estimated Gross Receipts for the first 12 months of operation: \$\$ \$\$ \$\$
Social Security No / Driver License No / or Other ID License Fee 2nd Owner Name Service of Process Address Home Phone No. Cell/Pager No.
Social Security No / Driver License No / or Other ID
IN CASE OF EMERGENCY, PLEASE CONTACT (ATTACH ADDITIONAL SHEET, IF NECESSARY) TOTAL AMOUNT DUE (Subject to Audit)
Contact Name FEE MUST ACCOMPANY APPLICATION CHECKS PAYABLE TO CITY OF CLAREMONT
Address
Phone No Cell/Pager No VALIDATION
NOTICE: 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 the following agencies: The Division of the State Architect at www.dgs.ca.gov/dsa/Home.aspx - The Department of Rehabilitation at www.rehab.cahwnet.gov - The California Commission on Disability Access at www.ccda.ca.gov .
PLEASE READ, SIGN AND DATE
I declare, under penalty of perjury under the laws of the State of California, that the information provided in this application is true and correct. Signature of Owner Print Name
Title Date
Thank you for doing business in the City of Claremont RETURN APPLICATION TO ABOVE ADDRESS AND MAKE CHECK PAYABLE TO CITY OF CLAREMONT



CITY OF CLAREMONT BUSINESS TAX SCHEDULE

Effective April 1, 2024

TYPE OF BUSINESS AND RATE FEE BASED ON GROSS RECEIPTS

AUTO DEALER/REPAIR, SERVICE STATION, FOOD STORE

\$146.56 Gross Receipts 0 - \$5,000 plus \$0.25 per \$1,000 in excess of \$5,000

<u>RETAIL BUSINESS</u> - any person engaged in the business of selling goods, wares or other merchandise to consumers or users thereof. Examples of such businesses include but are not limited to: apparel store, rental of residential real estate, restaurant, printer, or any similar business.

\$146.56 Gross Receipts 0 - \$5,000 plus \$0.41 per \$1,000 in excess of \$5,000

<u>SERVICES</u> - includes the business of providing, maintaining or performing labor for the benefit of another within the City; supplying some general demand for the benefit of another within the City which does not produce a tangible commodity; or furnishing of services and all activities in which any person, for any other person, performs any personal services. Examples of such businesses include but are not limited to: barber or beauty shop, gardener, massage therapist, postal center, or any similar business.

\$146.56 Gross Receipts 0 - \$5,000 plus \$1.00 per \$1,000 in excess of \$5,000

<u>PROFESSIONAL</u> - includes the body of qualified persons in an occupation or field that requires specialized study. Examples of such businesses include but are not limited to: Accountant, Attorney, Broker, Consultant, Engineer, Physician, or any similar business.

\$146.56 Gross Receipts 0 - \$5,000 plus \$1.10 per \$1,000 in excess of \$5,000. Maximum of \$443.33 for one Professional, plus \$150 for each additional professional in excess of one

WHOLESALE, MANUFACTURING, IMPORT-EXPORT, BRANCH OFFICES

\$146.56 Flat Rate plus \$3.50 for Each Partner exceeding one and \$3.50 for Each Employee

ASSISTED LIVING/COMMUNITY CARE FACILITIES

\$146.56 Flat Rate plus \$23.00 per Bed or Resident

CONTRACTORS/REAL ESTATE DEVELOPERS

\$146.56 Gross Receipts 0 - \$5,000 plus \$.30 per \$1,000 in excess of \$5,000

RENTAL OF COMMERCIAL PROPERTY

\$146.56 Gross Receipts 0 - \$5,000 plus \$1.10 per \$1,000 in excess of \$5,000

RECREATION CENTER, GAME MACHINE/ VENDING MACHINE

\$146.56 Gross Receipts 0 - \$5,000 plus \$1.25 per \$1,000 in excess of \$5,000 plus \$50 per game/vending machine paid by owner of the business

UTILITY (NON-FRANCHISE)

\$146.56 Gross Receipts 0 - \$5,000 plus \$.45 per \$1,000 in excess of \$5,000

UTILITY (CABLE SERVICE PROVIDER)

\$146.56 Gross Receipts 0 - \$5,000 plus \$50.00 per \$1,000 in excess of \$5,000

TYPE OF BUSINESS AND FLAT RATE

Ambulances Flat rate of \$125.62 per vehicle

Arts and Crafts Fair Vendors \$1.57 per day each vendor not holding certificate

Bankruptcy Sales \$74.82 per day

Buses and Taxicabs \$314.05 per company

Catering Trucks \$235.55 per year

Cannabis Delivery (Non-Claremont) \$200.00 per year

Circuses and Carnivals \$125.62 first day - \$30.79 each day thereafter

\$635.57 per day

Concerts, Dances, Theatrical Performances \$156.98 per day

Delivery Trucks \$125.62 per vehicle

Dump \$5,652.61 per year

Fortune Telling, Limousine Service \$392.00 per year Isolated Transactions, Itinerant Merchant \$47.69 per day

Peddlers, Pushcarts, Solicitors \$23.55 per day - \$235.55 per year

Utility (Franchised) \$392.51 per year

Non-Profit Organizations (Need Proof of Non-Profit Status) Exempt from license tax

Filming; TV, Motion Picture, and Still Photography

BUSINESS TAX CALCULATION: (1) Divide Gross Receipts in Excess of \$5,000 by 1,000. (2) Multiply that number by your Business Type Rate. (3) Add that amount to the Base Fee (\$146.56). **EXAMPLE:** (1) $$3,500 \div 1,000 = 3.5$ (2) 3.5×0.41 Retail Business Type Rate = \$1.43 (3) \$1.43 + \$146.56 = \$147.99 Total Fees Due

PLEASE KEEP NOTICE FOR YOUR RECORDS

DISABILITY ACCESS REQUIREMENTS AND RESOURCES

NOTICE TO APPLICANTS FOR BUSINESS LICENSES AND COMMERCIAL BUILDING PERMITS:

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 the following agencies:

DEPARTMENT OF GENERALSERVICES, Division of the State Architect, CASp Program

www.dgs.ca.gov/dsa www.dgs.ca.gov/casp DEPARTMENT OF REHABILITATION Disability Access Services

www.dor.ca.gov www.rehab.cahwnet.gov/ disabilityaccessinfo DEPARTMENT OF GENERALSERVICES, California Commission on Disability Access

www.ccda.ca.gov www.ccda.ca.gov/resourc es-menu/

CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. Whether your business is moving into a newly constructed facility or you are planning an alteration to your current facility, by engaging the services of a Certified Access Specialist (CASp) early in this process you will benefit from the advantages of compliance and under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51-55.545), also benefit from legal protections.

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, for example, placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can provide plan review of your improvement plans and an access compliance evaluation of the public accommodation areas of your facility that may not be part of the alteration.

A CASp is a professional who has been certified by the State of California to have specialized knowledge regarding the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits, in the event that a construction-related accessibility claim is filed against them.

To find a CASp, visit www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx.

DISABILITY ACCESS REQUIREMENTS AND RESOURCES

GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING

State and federal programs to assist businesses with access compliance and access expenditures are available:

Disabled Access Credit for Eligible Small Businesses

FEDERAL TAX CREDIT—Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. For more information, refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at www.irs.gov.

STATE TAX CREDIT—Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. For more information, refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at www.ftb.ca.gov.

Architectural and Transportation Barrier Removal Deduction

FEDERAL TAX DEDUCTION—Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. For more information, refer to IRS Publication 535: Business Expenses at www.irs.gov.

California Capital Access Financing Program

STATE FINANCE OPTION—The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at www.treasurer.ca.gov/cpcfa/calcap/.

FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

AMERICANS WITH DISABILITIES ACT OF 1990 (ADA) —The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities, and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at www.ada.gov.

CALIFORNIA BUILDING CODE (CBC)—The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at www.bsc.ca.gov.