
BUSINESS LICENSE TAX APPLICATION

Business License Program Overview:

The Community Development Department administers the City's Business License program, which is essential for operating a business within the City. Business owners must comply with the City's Municipal Code, including the Zoning Code and the City's Sign Ordinance. Properties in the Downtown area are also subject to the Downtown Specific Plan. Moreover, conducting a business from your home requires meeting certain eligibility requirements and obtaining a Home Occupation Permit.

Business License Tax:

The annual tax is calculated as \$100 plus \$10 per full-time equivalent (FTE) employee. For reference, two part-time employees are equivalent to one full-time employee.

Exemptions from the business license requirements may be granted under specific circumstances. To request an exemption, please use the attached application form and provide acceptable proof demonstrating eligibility based on one or more of the following criteria:

- The business qualifies as a nonprofit organization according to Section 501 (c)(1), (2), or (3) of the Internal Revenue Code. – **Must attach copy of 501(c)(1), (2), or (3) certification.**
- The business is exempt from local taxation under the Constitution or applicable U.S. or California statutes.
- The business anticipates annual gross receipts of less than \$20,000. – **Must attach Schedule C from the prior tax year.**
- The business is that of a residential landlord with no more than four residential dwelling units.
- The business is a public utility paying a franchise tax to the City based on gross receipts. – **Applies only to the business conducted under the franchise agreement.**
- A peddler, solicitor, or other person entitled to exemption on the grounds of unreasonable burden or conflict with U.S. Congress regulations regarding interstate commerce.
- A business involved in growing livestock or agricultural products for self-sale or disposal by the growers themselves.
- The business is a home-based childcare facility. Family daycare homes (small or large) operating from residential properties are exempt from business license fees as per California SB 234.

Mandatory State Fee (SB 1186): Government Code Section 4467(a) requires that effective January 1, 2013, jurisdictions must collect a \$4 fee on all business license applications and renewals to fund increased certified access specialist (CAsp) services in that jurisdiction and to facilitate compliance with construction-related accessibility requirements. The fees shall also be used to establish and maintain oversight of the CAsp program and to moderate the expense of CAsp certification and testing.

Required Disclosure: Section 4469: "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 compliance with disability access laws at the following agencies:

The Division of State Architect at www.dgs.ca.gov/DSA/Services

The Department of Rehabilitation at www.dor.ca.gov

The California commission on Disability Access at www.cdda.ca.gov

Home Occupation Permits:

The Home Occupation Permit Fee is \$109. Once approved, a home occupation permit is valid for the approved business as long as it remains at the permitted address. The Home Occupation Permit Application form contains relevant regulations.

Application Submission:

Completed applications, along with the applicable tax or fee, can be submitted to the City of Oakley by mail, email, or in person. Please make checks payable to the City of Oakley Attn: Business Licenses, 3231 Main Street, Oakley, California 94561.

Approval Process:

The approval process involves:

1. Confirming that the business and location comply with City zoning and, if applicable, an attached home occupation permit application.
2. Reviewing the application and fees paid.
3. Issuing the Business Tax Certificate.

Certificate Issuance:

Normally, an approved Certificate is mailed to the business owner within two to three weeks from the date of receipt.

Business License Renewal Requirement:

Business Licenses expire on **June 30 annually** and must be renewed for as long as the business remains operational in Oakley. Renewal notices are sent via mail as a courtesy, yet the ultimate responsibility to renew on time lies with the business owner. In the event that the City's courtesy notice isn't received at least two weeks before the expiration date, please promptly contact City staff. Please be aware that penalties are imposed for delinquent accounts, irrespective of whether the courtesy renewal notice was received or not. It's important to note that Business licenses aren't automatically canceled or closed out. If the business ceases operations, kindly notify the Business License Division in writing or by calling to ensure appropriate closure of the license.

Required Disclosure: Obtaining a Business License Tax Certificate is mandatory for operating a business in the City. However, it does not grant permission to operate a business otherwise prohibited by law or regulations. The use of the term "License" in describing the business license program is not an authorization to operate the business but indicates that the business has paid the Business License Tax and agreed to operate lawfully.



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The holder of this business license is not entitled to carry on any business that does not comply with other applicable laws or to carry on any business in any building or on any premises situated in a zone or locality in violation of any law. For more information, contact the Permit Center at (925) 625-7000 or visit us at 3231 Main Street, Oakley, CA 94561.

SECTION 1:

Business Name: _____
 Business Location: _____

Business Mailing Address: _____

	City	State	Zip Code
_____	_____	_____	_____
_____	City	State	Zip Code

Type of Business: _____ Business Open Date: _____
 Contact Person: _____ Business Phone No.: _____
 Contact Phone No.: _____
 License No.: _____ Expiration Date: _____
 License Type (Building Contractor, Auto Repair, Childcare, Liquor, Etc.): _____
 Owner(s) Name: _____
 Owner(s) Address: _____

	City	Website:	State	Zip Code
Email Address: _____	_____	_____	_____	_____

Ownership Type:

<input type="checkbox"/> Sole Proprietorship	Social Security Number: _____
<input type="checkbox"/> Partnership	Federal Employers Identification No.: _____
<input type="checkbox"/> Corporation	Federal Employers Identification No.: _____
<input type="checkbox"/> Limited Liability	Federal Employers Identification No.: _____
<input type="checkbox"/> Non-Profit	Federal Employers Identification No.: _____

Tax Calculation:

- City of Oakley Business Licenses cover the fiscal year (July 1 through June 30).
- For new businesses opening after the start of the fiscal year, the Business License Tax amount due is prorated based on the quarter of your business opening date or date of application.

July, August, September	\$100 plus \$ 10.00 per full-time employee.
October, November, December	\$ 75 plus \$ 7.50 per full-time employee.
January, February, March	\$ 50 plus \$ 5.00 per full-time employee.
April, May, June	\$ 25 plus \$ 2.50 per full-time employee.

Current Number of Full-Time Employees (Required): _____
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Two part-time employees are equivalent to one full-time employee.

Business License Tax Due (Total of base plus per employee amounts)	\$
SB 1186 Mandatory Fee (Effective 01/01/18)	\$4.00
Home Business Permit Fee (If Applicable, add \$109.00)	\$
Total Amount Due	\$

**Note: a separate application is required for persons engaged in more than one business*

- I am applying to be exempt from business license requirements for the reasons **attached/described herein**.
- I certify that I am doing work in the City of Oakley and my business is not located within City limits. (If applicable, check this box, sign below, and skip the questionnaire to the acknowledgement on the last page)
- I am interested in joining the Oakley Chamber of Commerce and would like more information.

ANNUAL LICENSE RENEWAL REQUIREMENT: All business licenses shall be issued for one year from the date of issuance and must be renewed annually. It is the responsibility of the business owner to renew the business license upon expiration regardless of whether the notice of expiration was received.

I hereby certify under penalty of perjury that the information provided in this application is true and correct.

 Authorized Signature

 Title

 Printed Name

 Date

SECTION 2: BUSINESS ACTIVITY ASSESSMENT

Please answer the following questions regarding your business activity:

1. **Food Preparation:** Does your business involve food preparation?
 Yes – Contact Contra Costa Environmental Health for the necessary permits. Proof of permit is required before business license issuance.
 No
2. **Alcoholic Beverages:** Will your business serve alcoholic beverages?
 Yes – Submit a copy of the License and select the type of ABC License: Beer Wine All Alcohol
 No
3. **Hazardous Materials:** Will your operations include handling or storage of hazardous materials?
 Yes – List types: _____ How will they be disposed of? _____
 No
4. Will your business generate hazardous waste at this site?
 Yes – List types: _____ How will they be disposed of? _____
 No
5. Will you discharge any waste other than domestic waste to the sewer system?
 Yes – List type: _____
 No
6. **Industrial Activities:** Will your business involve welding or cutting?
 Yes – List types: _____
 No
7. Will there be storage of bottled gases or more than 5 gallons of flammable liquid?
 Yes – List types: _____
 No
8. Will your business include spray painting?
 Yes
 No
9. Will your operations produce combustible dust or fibers from wood products?
 Yes
 No
10. Will you store materials exceeding 12 feet in height or flammable liquid over six (6) feet in height?
 Yes
 No
11. **Additional Operations:** Will there be vehicle repairs beyond part exchanges?
 Yes
 No
12. Does your business have Contra Costa County Industrial Waste Permit or State of California Storm Water Permit?
 Yes, Permit Numbers (if applicable): Industrial Waste _____ Storm Water _____
 No
13. Will your business involve entertainment or live performances?
 Yes – List type: _____
 No
14. Will there be any sexually oriented business?
 Yes
 No
15. **Property Alterations:** Will you place machinery, equipment, or storage units outdoors or on the roof?
 Yes – If there will be additions or alterations to structures, please contact the Building Department for the necessary permits.
 No

Confirmation: I, the undersigned, have read and answered the above questions truthfully and to the best of my ability. I understand that a site inspection may be necessary at the business location due to the nature of my business and that the issuance of a business license may be subject to the approval of other agencies under contract with the City of Oakley.

Owner's Initials: _____

ACKNOWLEDGEMENT FORM

**TO ALL BUSINESS APPLICANTS
IMPORTANT NOTICE**

The holder of this business license is not entitled to carry on any business that does not comply with other applicable laws or to carry on any business in any building or on any premises situated in a zone or locality in violation of any law. Please contact the appropriate department(s) listed below for compliance:

Contra Costa County
Health Department
Environmental Health Services
2120 Diamond Boulevard, Suite 100
Concord, California 94520
(925) 608-5500

City of Oakley
Community Development - Planning Division
(Home Occupation, Zoning, Sign Permits)
3231 Main Street
Oakley, California 94561
(925) 625-7160

Your acknowledgement of this notice MUST BE SIGNED BY AN AUTHORIZED INDIVIDUAL AND RETURNED along with your Business License Application and appropriate fees.

Authorized Signature

Date

This area to be completed by the City of Oakley:

Planning Division Approval

Business Address

Zoning Designation

Authorized Signature

Date

- Zoning Compliance
- Home Occupation Application Required
- Application not reviewed by Planning; business not located within City Limits

Comments/Note:
