

RESOLUTION NO. 08-06
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLIAMS
SETTING BUSINESS LICENSE TAX RATES

WHEREAS, in accordance with City of Williams Municipal Code Ordinance Chapter 5.04 of Title 5, Section 5.04.060 of the City of Williams, California the amounts of any rates and/or any applicable penalties for business licenses imposed pursuant to Chapter 5.04 shall be set forth in the schedule of rates established by resolution of the city council

NOW, THEREFORE BE IT RESOLVED that the following business licenses tax fee Schedule is adopted:

There are three classifications of business that are used to determine business license fees:

Classification "A" includes all businesses with gross sales receipts within the City of Williams such as, contractors, subcontractors, restaurants, property management or leasing, rentals, motels, personal or repair services, attorneys, architects, accountants, real estate brokers, appraisers, doctors, consultants, engineers, bookkeepers, investigators, advertising agents, interior designers, and the like.

Gross Receipts		Business License Rate
At Least	But Less Than	
\$0	\$20,000	\$30
20,000	40,000	60
40,000	60,000	70
60,000	80,000	80
80,000	100,000	90
100,000	120,000	100
120,000	140,000	110
140,000	160,000	120
160,000	180,000	130
180,000	200,000	140
200,000	240,000	160
240,000	280,000	180
280,000	320,000	200
320,000	360,000	220
360,000	400,000	240
400,000	450,000	260
450,000	500,000	280
500,000	550,000	300
550,000	600,000	320
600,000	700,000	340
700,000	800,000	360
800,000	900,000	380
900,000	1,000,000	400
For Each Additional \$100,000 (or Fraction Thereof)		15

New Classification "A" business license will be issued based on estimated gross receipts. Licensee for the first year at the end of each quarter will furnish the Finance Department, where applicable, their sales tax and financial statements. This process will be annual after the first year of operation has been completed at which time all four (4) quarterly sales tax returns and federal tax Schedule C, Form 1120, etc will be used to calculate renewal tax.

Classification "B" includes manufacturers, wholesalers with zero retail receipts, and administrative headquarters with zero retail receipts. This classification will be based on number of employees.

Operation Tax Rate Schedule by Classification

1 – 4 employees \$ 208.00
5 – 10 employees \$ 312.00
Over 10 employees \$ 312.00 + \$ 3.00 /employee

New Classification "B" business license will be issued based on an estimated number of employees. Licensee for the first year at the end of the first quarter will furnish the Finance Department, where applicable, their California DE6 returns. This process will be annual after the first year of operation has been completed at which time all four (4) California DE 6's will be used to base renewal tax.

Classification "C" includes persons engaged in a home occupation that have an approved Home Occupation Application/Permit, out of town contractors, subcontractors, solicitors, peddlers and itinerant merchants.

Flat Fee - \$30.00

PASSED AND ADOPTED by the City Council of the City of Williams on the 13th day of February 2008 by the following vote:

AYES: Council Members Azevedo, Barker, Fulcher, Johnson, and Mayor Ash.
NOES: None.
ABSENT: None

Approved: _____
Pat Ash, Mayor

Attest: _____
Rene Miles, City Clerk