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WHEREAS, the Business License Tax Summary attached hereto as Attachment "A" and included herein by this reference has been modified to reflect the new per square foot rate for calculation the business license tax for distribution facilities under the optional methodology.

NOW, THEREFORE, the City Council of the City of Rialto does hereby resolve as follows:

Section 1. The City Council hereby rescinds Resolution No. 5280 and adopts the Business License Tax Summary attached hereto as Attachment "A" in its entirety, which shall supersede all previously adopted fee schedules for business licenses.

Section 2. Severability. The provisions of this Ordinance are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the ordinance or their applicability to other persons or circumstances.

Section 3. Effective Date. This Resolution shall take effect and be enforced upon its adoption.


1 PASSED APPROVED AND ADOPTED this 13th day of December 2016.

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4 DEBORAH ROBERTSON, Mayor

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13 ATTEST:

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16 BARBARA McGEE, City Clerk

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19 APPROVED AS TO FORM:

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21 
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23 FRED GALANTE, City Attorney

1 STATE OF CALIFORNIA)
2 COUNTY OF SAN BERNARDINO) ss
3 CITY OF RIALTO)

4 I, Barbara McGee, City Clerk of the City of Rialto, do hereby certify that the foregoing
5 Resolution No. 7044 was duly passed and adopted at a regular meeting of the City Council of the City
6 of Rialto held on the 13th day of December, 2016.

7 Upon motion of Council Member Scott, seconded by Council Member Baca Jr., the foregoing
8 Resolution No. 7044 was duly passed and adopted.

9 Vote on the motion:

10 AYES: Mayor Robertson, Councilmembers: Baca Jr., Scott, Trujillo

11 NOES: None

12 ABSENT: None

13 ABSTAINED: Councilmember Carrizales

14
15 IN WITNESS WHEREOF, I have hereunto set my hand and the Official Seal of the City of
16 Rialto this 3rd day of January, 2017.

17 
18 **BARBARA MCGEE, CITY CLERK**

CITY OF RIALTO
BUSINESS LICENSE TAX SUMMARY

EXHIBIT "A"

RENTAL INCOME PROPERTY				RETAIL MERCHANT - FOOD			
Income Property includes any person, firm, or corporation that rents or leases real property, whether such rental unit is an industrial building, warehouse, indoor or outdoor storage facility, commercial store, office, hotel, motel, residential dwellings unit, such as apartments or houses, in which two or more rooms or spaces within any dwelling unit are let, or unimproved land or other type of facility that derives rental income .				Retail Food includes any person, firm, or corporation that conducts, handles, or carries on a business consisting mainly of the operation of a food establishment that prepares or serves or sells food of any type, including grocery stores and restaurants.			
Gross Receipts	Tax	Gross Receipts	Tax	Gross Receipts	Tax	Gross Receipts	Tax
Up to \$30,000	\$79	Up to \$70,000	\$150	Up to \$25,000	\$79	Up to \$500,000	\$317
Up to \$35,000	\$80	Up to \$75,000	\$160	Up to \$50,000	\$92	Up to \$600,000	\$367
Up to \$40,000	\$90	Up to \$80,000	\$170	Up to \$75,000	\$104	Up to \$700,000	\$417
Up to \$45,000	\$100	Up to \$85,000	\$180	Up to \$100,000	\$117	Up to \$800,000	\$467
Up to \$50,000	\$110	Up to \$90,000	\$190	Up to \$200,000	\$167	Up to \$900,000	\$517
Up to \$55,000	\$130	Up to \$95,000	\$200	Up to \$300,000	\$217	Up to \$1,000,000	\$567
Up to \$60,000	\$140	Up to \$100,000	\$210	Up to \$400,000	\$267	Up to \$1,100,000	\$617
If gross exceeds \$100,000 contact the Business License office for tax amount due.				\$50 for each additional \$100,000 in gross receipts (with proration)			
Administration Fee	\$ 42.60	Rate	0.200%	Administration Fee	\$ 42.60	Rate	0.05%
MANUFACTURERS				RETAIL MERCHANT - NON-FOOD			
Manufacturers include any person, firm, or corporation that conducts, manages, or carries on a business consisting mainly or packing, carrying or selling at wholesale, making or processing any goods, wares, merchandise or produce.				Retail Non-Food includes any person, firm, or corporation that conducts, manages, or carries on a business consisting mainly of the selling of goods, wares, or other items of value at retail.			
Gross Receipts	Tax	Gross Receipts	Tax	Gross Receipts	Tax	Gross Receipts	Tax
Up to \$300,000	\$79	Up to \$2,500,000	\$625	Up to \$15,000	\$79	Up to \$175,000	\$143
Up to \$400,000	\$100	Up to \$3,000,000	\$750	Up to \$25,000	\$83	Up to \$200,000	\$153
Up to \$500,000	\$125	Up to \$3,500,000	\$875	Up to \$50,000	\$93	Up to \$225,000	\$163
Up to \$750,000	\$188	Up to \$4,000,000	\$1,000	Up to \$75,000	\$103	Up to \$250,000	\$173
Up to \$1,000,000	\$250	Up to \$4,500,000	\$1,125	Up to \$100,000	\$113	Up to \$275,000	\$183
Up to \$1,500,000	\$375	Up to \$5,000,000	\$1,250	Up to \$125,000	\$123	Up to \$300,000	\$193
Up to \$2,000,000	\$500	Up to \$5,500,000	\$1,375	Up to \$150,000	\$133	Up to \$325,000	\$203
\$125 for each additional \$500,000 in gross receipts				\$10 for each additional \$25,000 in gross receipts or portion thereof (no proration)			
Administration Fee	\$42.60	Rate	0.025%	Administration Fee	\$42.60	Rate	0.04%
DISTRIBUTION CENTERS				PROFESSIONAL SERVICE			
Distribution Facility means and includes any person, firm or corporation that conducts, manages, or carries on a business consisting principally of warehousing and/or distribution activities for any product or component, including but not limited to goods, wares, consumer products, materials or merchandise.				Professional business includes any person, firm, or corporation that conducts, manages, or carries on a profession or vocation that is licensed by the State of California including the activities related to the license profession, consulting, and/or activities that require a period of specialized training.			
Gross Receipts *	Tax	Gross Receipts	Tax	Gross Receipts	Tax	Gross Receipts	Tax
Up to \$300,000	\$79	Up to \$2,500,000	\$625	Up to \$25,000	\$79	Up to \$200,000	\$254
Up to \$400,000	\$100	Up to \$3,000,000	\$750	Up to \$50,000	\$104	Up to \$225,000	\$279
Up to \$500,000	\$125	Up to \$3,500,000	\$875	Up to \$75,000	\$129	Up to \$250,000	\$304
Up to \$750,000	\$188	Up to \$4,000,000	\$1,000	Up to \$100,000	\$154	Up to \$275,000	\$329
Up to \$1,000,000	\$250	Up to \$4,500,000	\$1,125	Up to \$125,000	\$179	Up to \$300,000	\$354
Up to \$1,500,000	\$375	Up to \$5,000,000	\$1,250	Up to \$150,000	\$204	Up to \$325,000	\$379
Up to \$2,000,000	\$500	Up to \$5,500,000	\$1,375	Up to \$175,000	\$229	Up to \$350,000	\$404
\$125 for each additional \$500,000 in gross receipts				\$25 for each additional \$25,000 in gross receipts or portion thereof (without proration)			
* Gross Receipts for Distribution Centers is equal to the value of merchandise shipped annually.							
Option 2							
\$.075 per square foot of building area							
Administration Fee	\$ 42.60	Rate	0.025%	Administration Fee	\$ 42.60	Rate	0.10%

CITY OF RIALTO

BUSINESS LICENSE TAX SUMMARY

SERVICES				WHOLESALER																																																																			
<p>Service Business includes any person, firm or corporation that provides services, performs physical labor or other skills for the benefit of others, and which does not provide any retail sales.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Gross Receipts</th> <th style="text-align: left;">Tax</th> <th style="text-align: left;">Gross Receipts</th> <th style="text-align: left;">Tax</th> </tr> </thead> <tbody> <tr> <td>Up to \$25,000</td> <td>\$79</td> <td>Up to \$200,000</td> <td>\$210</td> </tr> <tr> <td>Up to \$50,000</td> <td>\$98</td> <td>Up to \$225,000</td> <td>\$229</td> </tr> <tr> <td>Up to \$75,000</td> <td>\$117</td> <td>Up to \$250,000</td> <td>\$248</td> </tr> <tr> <td>Up to \$100,000</td> <td>\$135</td> <td>Up to \$275,000</td> <td>\$267</td> </tr> <tr> <td>Up to \$125,000</td> <td>\$154</td> <td>Up to \$300,000</td> <td>\$285</td> </tr> <tr> <td>Up to \$150,000</td> <td>\$173</td> <td>Up to \$325,000</td> <td>\$304</td> </tr> <tr> <td>Up to \$175,000</td> <td>\$192</td> <td>Up to \$350,000</td> <td>\$323</td> </tr> </tbody> </table> <p>If gross receipts exceed \$350,001 for one year period, contact the Business License office for tax amount due.</p>				Gross Receipts	Tax	Gross Receipts	Tax	Up to \$25,000	\$79	Up to \$200,000	\$210	Up to \$50,000	\$98	Up to \$225,000	\$229	Up to \$75,000	\$117	Up to \$250,000	\$248	Up to \$100,000	\$135	Up to \$275,000	\$267	Up to \$125,000	\$154	Up to \$300,000	\$285	Up to \$150,000	\$173	Up to \$325,000	\$304	Up to \$175,000	\$192	Up to \$350,000	\$323	<p>Wholesaler includes any person, firm, or corporation that conducts or manages a business consisting mainly of selling goods, or merchandise are wholesale prices, including the sales of automobiles or other vehicles.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Gross Receipts</th> <th style="text-align: left;">Tax</th> <th style="text-align: left;">Gross Receipts</th> <th style="text-align: left;">Tax</th> </tr> </thead> <tbody> <tr> <td>Up to \$300,000</td> <td>\$79</td> <td>Up to \$2,500,000</td> <td>\$625.00</td> </tr> <tr> <td>Up to \$400,000</td> <td>\$100</td> <td>Up to \$3,000,000</td> <td>\$750.00</td> </tr> <tr> <td>Up to \$500,000</td> <td>\$125</td> <td>Up to \$3,500,000</td> <td>\$875.00</td> </tr> <tr> <td>Up to \$750,000</td> <td>\$188</td> <td>Up to \$4,000,000</td> <td>\$1,000.00</td> </tr> <tr> <td>Up to \$1,000,000</td> <td>\$250</td> <td>Up to \$4,500,000</td> <td>\$1,125.00</td> </tr> <tr> <td>Up to \$1,500,000</td> <td>\$375</td> <td>Up to \$5,000,000</td> <td>\$1,250.00</td> </tr> <tr> <td>Up to \$2,000,000</td> <td>\$500</td> <td>Up to \$5,500,000</td> <td>\$1,375.00</td> </tr> </tbody> </table> <p style="text-align: center;">\$125 for each additional \$500,000 in gross receipts</p>				Gross Receipts	Tax	Gross Receipts	Tax	Up to \$300,000	\$79	Up to \$2,500,000	\$625.00	Up to \$400,000	\$100	Up to \$3,000,000	\$750.00	Up to \$500,000	\$125	Up to \$3,500,000	\$875.00	Up to \$750,000	\$188	Up to \$4,000,000	\$1,000.00	Up to \$1,000,000	\$250	Up to \$4,500,000	\$1,125.00	Up to \$1,500,000	\$375	Up to \$5,000,000	\$1,250.00	Up to \$2,000,000	\$500	Up to \$5,500,000	\$1,375.00
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<p>Contractors include any person who is licensed through the State of California who submits a bid to or does any development or improvement in the City of Rialto. A license is required for subcontractors and specialty contractors.</p> <p style="text-align: center;">FLAT RATE</p> <table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 60%;">Class A, B, or Multiple C</td> <td style="text-align: right;">\$100</td> </tr> <tr> <td>Class C</td> <td style="text-align: right;">\$79</td> </tr> </tbody> </table> <p>Administration Fee \$ 42.60</p>				Class A, B, or Multiple C	\$100	Class C	\$79	<p>Warehouse means and includes any enclosed place used strictly for the storage of materials, supplies and similar items for any period of time, and in conjunction with a business whose principle business address is at a different location within the City limits.</p> <p style="text-align: center;">FLAT RATE \$50.00</p> <p>Administration Fee \$ 42.60</p>																																																															
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HOME OCCUPATION				TRUCK DELIVERIES																																																																			
<p>Home Occupation includes business conducted from a home in the City of Rialto must have BOTH a city business license and a home occupation permit. Home occupation permits are obtained from the Planning Division. It must be submitted with your business license application.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Gross Receipts</th> <th style="text-align: left;">Tax</th> </tr> </thead> <tbody> <tr> <td>Up to \$5,000</td> <td>\$25</td> </tr> <tr> <td>\$5,001 to \$10,000</td> <td>\$50</td> </tr> <tr> <td>\$10,000 +</td> <td>\$79</td> </tr> </tbody> </table> <p>Administration Fee \$ 36.50</p>				Gross Receipts	Tax	Up to \$5,000	\$25	\$5,001 to \$10,000	\$50	\$10,000 +	\$79	<p>Truck Deliveries includes any person, firm, or corporation that conducts and carries on any business in the City that entails making deliveries within the City in connection with any business that may be conducted elsewhere, and that utilizes automobiles, or other similar vehicles, in connection with such business or delivery, and includes those persons, firms, or corporations not having a fixed place of business within the City that delivers goods, wares, or merchandise of any kind by vehicle, other than a certified highway carrier on a regular route, or who is not otherwise licensed by the City.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Gross Receipts</th> <th style="text-align: left;">Tax</th> <th style="text-align: left;">Gross Receipts</th> <th style="text-align: left;">Tax</th> </tr> </thead> <tbody> <tr> <td>Up to \$500,000</td> <td>\$100</td> <td>Up to \$2,500,000</td> <td>\$625.00</td> </tr> <tr> <td>Up to \$400,000</td> <td>\$100</td> <td>Up to \$3,000,000</td> <td>\$750.00</td> </tr> <tr> <td>Up to \$500,000</td> <td>\$125</td> <td>Up to \$3,500,000</td> <td>\$875.00</td> </tr> <tr> <td>Up to \$750,000</td> <td>\$188</td> <td>Up to \$4,000,000</td> <td>\$1,000.00</td> </tr> <tr> <td>Up to \$1,000,000</td> <td>\$250</td> <td>Up to \$4,500,000</td> <td>\$1,125.00</td> </tr> <tr> <td>Up to \$1,500,000</td> <td>\$375</td> <td>Up to \$5,000,000</td> <td>\$1,250.00</td> </tr> <tr> <td>Up to \$2,000,000</td> <td>\$500</td> <td>Up to \$5,500,000</td> <td>\$1,375.00</td> </tr> </tbody> </table> <p style="text-align: center;">\$125 for each additional \$500,000 in gross receipts</p>				Gross Receipts	Tax	Gross Receipts	Tax	Up to \$500,000	\$100	Up to \$2,500,000	\$625.00	Up to \$400,000	\$100	Up to \$3,000,000	\$750.00	Up to \$500,000	\$125	Up to \$3,500,000	\$875.00	Up to \$750,000	\$188	Up to \$4,000,000	\$1,000.00	Up to \$1,000,000	\$250	Up to \$4,500,000	\$1,125.00	Up to \$1,500,000	\$375	Up to \$5,000,000	\$1,250.00	Up to \$2,000,000	\$500	Up to \$5,500,000	\$1,375.00																								
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