



Finance Department | Revenue Division
 34009 Alvarado-Niles Road
 Union City, CA 94587
 Phone: 510-675-5312 | Fax: 510-489-5074
 E-mail: Biz-License@UnionCity.Org
 City Website: www.UnionCity.Org

Business License Tax Schedule
Effective 01-01-23
 (Unless otherwise noted, rates are per year)

Grp.	Classification	Rate Calculation or Fixed Amount	Activity Base 1	Activity Base 2	Min. Tax \$	App. Fee	
						In UC	Out UC
GROUP I - GROSS RECEIPTS BASIS (Subject to Verification by City per Chapter 5.08.120 of Union City Municipal Code)							
I	Hotels/Motels	\$0.86 x (Gross Receipts/\$1,000.00)	Gross Receipts		\$132.00	\$63	\$31
I	Leasing, Commercial	\$0.86 x (Gross Receipts/\$1,000.00)	Gross Receipts		\$132.00	\$63	\$31
I	Retail Sales – Firearms	\$0.43 x (Gross Receipts/\$1,000.00)	Gross Receipts		\$132.00	\$63	\$31
I	Retail Sales – General	\$0.43 x (Gross Receipts/\$1,000.00)	Gross Receipts		\$132.00	\$63	\$31
GROUP II - GROSS PAYROLL BASIS (Subject to Verification by City per Chapter 5.08.120 of Union City Municipal Code)							
II	Administrative/General Office	\$0.50 x (Gross Payroll/\$1,000.00)	Gross Payroll		\$132.00	\$63	\$31
II	Import/Export	\$0.43 x (Gross Payroll/\$1,000.00)	Gross Payroll		\$132.00	\$63	\$31
II	Manufacturing	\$0.43 x (Gross Payroll/\$1,000.00)	Gross Payroll		\$132.00	\$63	\$31
II	Warehouse/Distribution	\$0.43 x (Gross Payroll/\$1,000.00)	Gross Payroll		\$132.00	\$63	\$31
II	Wholesale	\$0.43 x (Gross Payroll/\$1,000.00)	Gross Payroll		\$132.00	\$63	\$31
GROUP III – CONTRACTORS							
III	General Contractor (1-4 emp.) (Annual)	\$340.00	Employees			\$63	\$13
III	General Contractor (5-10 emp.) (Annual)	\$512.00	Employees			\$63	\$13
III	General Contractor (10+ emp.) (Annual)	\$512.00 + \$5.00 for each employee over 10	Employees			\$63	\$13
III	General Contractor (1-4 emp.) (Quarterly)	\$85.00 x Quarters Operating	Employees	Quarters		\$63	\$13
III	General Contractor (5-10 emp.) (Quarterly)	\$128.00 x Quarters Operating	Employees	Quarters		\$63	\$13
III	General Contractor (10+ emp.) (Quarterly)	(\$128.00 x Quarters Operating) + (\$1.25 for each employee over 10 x Quarters Operating)	Employees	Quarters		\$63	\$13
III	Sub-Contractor (1-4 emp.) (Annual)	\$167.00	Employees			\$63	\$13
III	Sub-Contractor (5-10 emp.) (Annual)	\$250.00	Employees			\$63	\$13
III	Sub-Contractor (10+ emp.) (Annual)	\$250.00 + \$2.20 for each employee over 10	Employees			\$63	\$13
III	Sub-Contractor (1-4 emp.) (Quarterly)	\$41.75 x Quarters Operating	Employees	Quarters		\$63	\$13
III	Sub-Contractor (5-10 emp.) (Quarterly)	\$62.50 x Quarters Operating	Employees	Quarters		\$63	\$13
III	Sub-Contractor (10+ emp.) (Quarterly)	(\$62.50 x Quarters Operating) + (\$0.55 for each employee over 10 x Quarters Operating)	Employees	Quarters		\$63	\$13
GROUP IV – MISCELLANEOUS CALCULATION BASIS							
IV	Advertising (see below for specific types):					\$63	
IV	Billboards	\$14.00 x # of Panels	Panels			\$63	\$31
IV	Signs on Buses/Posts	\$229.00 x Quarters Operating		Quarters		\$63	\$31
IV	Handbills, Samples, Stickers (Daily)	\$49.00 x Days Operating		Days		\$63	\$31
IV	Handbills, Samples, Stickers (Quarterly)	\$98.00 x # of Persons x Quarters Operating	Persons	Quarters		\$63	\$31
IV	Searchlights	\$37.00 x # of Weeks Operating		Weeks		\$63	\$31
IV	Display Ad or Loudspeaker (on vehicle)	\$99.00 x # of Months Operating		Months		\$63	\$31
IV	Display Ad or Loudspeaker (on aircraft)	\$136.00 x # of Months Operating		Months		\$63	\$31
IV	Auctions	\$167.00 + \$70.00 for each Day over 1st Day		Days		\$63	\$31
IV	Billiard/Pool Tables	\$102.00 x # of Tables	Tables			\$63	\$31
IV	Canvas/Soliciting	\$167.00 x # of Persons x Quarters Operating	Persons	Quarters		\$63	\$31
IV	Carnival/Circus	\$1,353.00 + \$674.00 for each Day over 1st Day		Days		\$63	\$31
IV	Christmas Tree/Holiday Lots	\$209.00 x # of Months Operating		Months		\$63	\$31
IV	Delivery/Catering Trucks (Annual)	\$279.00 x # of Vehicles	Vehicles			\$63	\$31
IV	Delivery/Catering Trucks (Event)	\$10 x # of Vehicles x Events	Vehicles	Events		\$0	\$0
IV	Fireworks Booths	\$167.00 x # of Months Operating		Months		\$63	\$31
IV	Mobile Home Parks	\$613.00 + (\$33.00 x # Mobile Home (MH) Spaces)	MH Spaces			\$63	\$31
IV	Produce Stands, Temporary	\$10.00 x Days Operating		Days		\$63	\$31
IV	Public Dancing (Daily)	\$124.00 x Days Operating		Days		\$63	\$31
IV	Public Dancing (Quarterly)	\$209.00 x Quarters Operating		Quarters		\$63	\$31

Business License Tax Schedule (eff. 01-01-23) (Continued)

Grp.	Classification	Rate Calculation or Fixed Amount	Activity Base 1	Activity Base 2	Min. Tax \$	App. Fee	
						In UC	Out UC
IV	Rental Residential (Company Owned)	\$162.00 + \$13.00 for each Rental Unit over 4	Rental Units			\$13	\$13
IV	Rental Residential (Individual Owned)	\$162.00 + \$13.00 for each Rental Unit over 4	Rental Units			\$0	\$0
IV	Street Musicians	\$38.00 x # of Persons x Days Operating	Persons	Days		\$63	\$31
IV	Tool Sharpener	\$70.00 x # of Persons x Quarters Operating	Persons	Quarters		\$63	\$31
IV	Transportation, Public	\$206.00 x # of Vehicles	Vehicles			\$63	\$31
IV	Vehicle Parking Lots	\$10.00 x # of Stalls	Stalls		\$34.00	\$63	\$31
IV	Vending/Video Machines	\$37.00 x # of Machines	Machines			\$63	\$31
IV	Vending/Video Machines (Excl. Rights Distr.)	0.25 x (1.30% x Gross Receipts)	Gross Receipts			\$63	\$31
GROUP V – FIXED RATES							
V	Bingo	\$102.00				\$63	\$31
V	Club/Sales	\$674.00				\$63	\$31
V	Directories – Classified	\$229.00				\$63	\$31
V	Entertainment (over 500 seats/stalls)	\$1,353.00	Seats or Stalls			\$63	\$31
V	Entertainment (under 500 seats/stalls)	\$674.00	Seats or Stalls			\$63	\$31
V	Home Occupation	\$167.00				\$63	\$0
V	Pawnbrokers	\$2,695.00				\$63	\$31
V	Professional Services	\$279.00				\$63	\$31
V	Public Utilities	\$674.00				\$63	\$31
V	Recreation Parlor/Rink	\$674.00				\$63	\$31
V	Towing	\$340.00				\$63	\$31
V	UCLS Instructor (Ann. Inc. \$2,001 - \$5,000)	\$33.00	Annual Inc.			\$0	\$0
V	UCLS Instructor (Ann. Inc. \$5,001 - \$10,000)	\$67.00	Annual Inc.			\$0	\$0
V	UCLS Instructor (Ann. Inc. >\$10,000)	\$133.00	Annual Inc.			\$0	\$0
V	Wrecking/Salvage	\$1,353.00				\$63	\$31
GROUP VI – EXEMPT							
VI	Exempt (Non-Profit or Exempt by Law)	\$25.00				\$0	\$0

OTHER FEES may also apply to your business at time of application and/or renewal. These are in addition to business license taxes shown above:

ZONING COMPLIANCE REVIEW FEES

- Residential Zoning Compliance Review Fee – \$55.00 (eff. 07-01-22)
- Commercial Zoning Compliance Review Fee – \$82.00 (eff. 07-01-22)

RENT PROGRAM FEES

- Eviction Protection Fee – \$10.00 per rental unit (eff. 05-10-17)
- Rent Review Fee – \$1.00 per rental unit (eff. 07-01-19)

MISCELLANEOUS FEES

- Animal License –
 1 Year Altered \$14.00 / 2 Year Altered \$20.00 / 3 Year Altered \$23.00
 1 Year Altered w/ Penalty \$27.00 / 2 Year Altered w/ Penalty \$33.00 / 3 Year Altered w/ Penalty \$37.00
 1 Year Unaltered \$29.00 / 2 Year Unaltered \$39.00 / 3 Year Unaltered \$46.00
 1 Year Unaltered w/ Penalty \$43.00 / 2 Year Unaltered w/ Penalty \$52.00 / 3 Year Unaltered w/ Penalty \$59.00
 *Senior Discount 10% (60 years+)
- Animal License Tag Replacement Fee – \$12.00 per tag replacement after initial account created (eff. 07-01-22)
- Bad Check Fee – \$25.00 for 1st time / \$35.00 for 2nd or more times (eff. 07-01-21)
- Returned ACH Deposit Fee - \$5.00
- Credit Card Convenience Fee – 2.25% for transactions over \$2,500.00 ***IN NO INSTANCE SHOULD A TRANSACTION BE BROKEN INTO SEGMENTS TO AVOID FEE.**
- Burglar Alarm Permit Fee – Initial Application \$56.00 / Renewal \$24.00 (eff. 07-01-22)
- Business License Change Fee – \$41.00 per change after initial account created (eff. 07-01-22)
- Copy of Business License Listing – \$1.00 per page (eff. 07-01-17)
- Duplicate Business License Fee – \$41.00 per duplicate (eff. 07-01-22)
- Massage Background Check Fee for Massage Establishment Operator’s Permit (if you are an owner **not** certified by CAMTC) – \$930.00 one-time only (eff. 07-01-22)
- SB 1186 (AB 1379) State ADA Fee – \$4.00 per year; effective January 1, 2018 to December 31, 2023 for all new applications and renewals
- Tobacco Retail License – \$907.00 per year (eff. 07-01-22)

CANNABIS TAXES (PAID ON A QUARTERLY BASIS)

Grp.	Classification	Rate Calculation or Fixed Amount	Activity Base 1	Activity Base 2	Min. Tax \$	App. Fee	
						In UC	Out UC
GROUP VII – CANNABIS							
VII	Cannabis (<i>see below for specific types</i>):						
VII	Commercial Cultivation						
VII	Exclusively Artificial Lighting	\$8.00 per Square Foot	Square Feet			\$63	\$0
VII	Natural & Artificial Lighting Combination	\$6.00 per Square Foot	Square Feet			\$63	\$0
VII	No Artificial Lighting	\$4.00 per Square Foot	Square Feet			\$63	\$0
VII	Any Nursery	\$2.00 per Square Foot	Square Feet			\$63	\$0
VII	Testing Laboratory	1% x Gross Receipts	Gross Receipts			\$63	\$0
VII	Retailer	4% x Gross Receipts	Gross Receipts			\$63	\$0
VII	Distributor	2% x Gross Receipts	Gross Receipts			\$63	\$0
VII	Manufacturer & Others	4% x Gross Receipts	Gross Receipts			\$63	\$0

OTHER CANNABIS FEES

- **Zoning Verification Letter** – \$310.00 (eff. 07-01-22)
- **Background Review** – \$300.00 (eff. 11-15-17)
- **Criminal History Check / LiveScan Fee** – \$198.00 (eff. 11-22-22)
- **Phase 1-Preliminary Determination of Eligibility** – \$4,529.00 (eff. 11-22-22)
- **Phase 2-Evaluation and Ranking by Consultant Team** – \$1,800.00 (eff. 11-22-22)
- **Phase 3-Evaluation and Ranking by City Selection Committee** – \$1,785.00 (eff. 11-22-22)
- **Phase 4-City Manager Evaluation and Recommendation** – \$2,311.00 (eff. 11-22-22)