

**CITY OF PLACERVILLE  
BUSINESS LICENSE TAX SCHEDULE  
AS OF JANUARY 1, 2018**

<u>RATE CODE DESCRIPTION</u>	<u>BUSINESS LICENSE TAX<sup>^</sup></u>	<u>DOWNTOWN BUSINESS SURTAX*<sup>^</sup></u>	<u>SB 1186 Disability Access Fee</u>	<u>TOTAL</u>
LOW CATEGORY	\$71.47	\$71.47	\$4.00	\$146.94
REGULAR CATEGORY	\$140.90	\$80.00	\$4.00	\$224.90
HIGH CATEGORY	\$433.93	\$80.00	\$4.00	\$517.93
AUCTIONEER	\$34.71	\$34.71	\$4.00	\$73.42
AMUSEMENTS	\$174.59	\$80.00	\$4.00	\$258.59
MOTEL/HOTEL<10 UNITS	\$71.47	\$71.47	\$4.00	\$146.94
MOTEL/HOTEL>10 UNITS	\$140.90	\$80.00	\$4.00	\$224.90
FINANCE & TITLE CO.	\$248.10	\$80.00	\$4.00	\$332.10
BOWLING ALLEY	\$174.59	\$80.00	\$4.00	\$258.59
CARD ROOM	\$523.77	\$80.00	\$4.00	\$607.77
TEMPORARY SALES	\$85.76	N/A	\$4.00	\$89.76
CIRCUS	\$174.59	\$80.00	\$4.00	\$258.59
FLEA MARKET	\$523.77	\$80.00	\$4.00	\$607.77
FORTUNE TELLER	\$349.18	\$80.00	\$4.00	\$433.18
NIGHT CLUB/CABARET	\$174.59	\$80.00	\$4.00	\$258.59
LAUNDRY	\$261.38	\$80.00	\$4.00	\$345.38
PEDDLER/SOLICITOR	\$85.76	N/A	\$4.00	\$89.76
ITINERANT MERCHANT	\$85.76	N/A	\$4.00	\$89.76
RESTAURANT<10 EMP.	\$140.90	\$80.00	\$4.00	\$224.90
RESTAURANT>10 EMP.	\$261.38	\$80.00	\$4.00	\$345.38
SKATING RINK	\$174.59	\$80.00	\$4.00	\$258.59
TELEPHONE UTILITY	\$433.93	\$80.00	\$4.00	\$517.93
THEATER	\$174.59	\$80.00	\$4.00	\$258.59
VENDOR	\$174.59	\$80.00	\$4.00	\$258.59
FARMERS MARKET	\$85.76	N/A	\$4.00	\$89.76
TAXI CAB	\$140.90	\$80.00	\$4.00	\$224.90

\*The downtown business surtax is levied on businesses located in the Downtown Business District only.

<sup>^</sup>The business license tax year encompasses the period from September 1st to August 31st. New businesses that start on or after December 1st are levied a pro rata amount of business license tax and downtown business surtax if applicable.