



**CITY OF SOUTH LAKE TAHOE BUSINESS AND PROFESSIONS TAX NEW  
APPLICATION FORM  
Fiscal Year July 1, 2019 to June 30, 2020**

**If located within the city limits  
you must submit an approved Zoning/Building Application form**

BUSINESS NAME: \_\_\_\_\_

BUSINESS TYPE: (Describe the exact nature of the business to be conducted): \_\_\_\_\_

BUSINESS PHYSICAL LOCATION, CITY, STATE, ZIP: \_\_\_\_\_  
(List address where individual consents to receive Service of Process per AB2184, Sec16000 1(a)(2) and 16100 1 (a)(2))

BUSINESS PHONE: \_\_\_\_\_

BUSINESS EMAIL ADDRESS: \_\_\_\_\_

↓↓ BUSINESS MAILING ADDRESS ↓↓ (If different from the Service of Process business address)

NAME: \_\_\_\_\_

STREET/PO BOX: \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_

STATE EMPLOYER ID # \_\_\_\_\_ FEDERAL EMPLOYER ID# \_\_\_\_\_

CALIFORNIA STATE SELLERS PERMIT # (REQUIRED FOR RETAIL SALES) \_\_\_\_\_

CALIFORNIA STATE LICENSE # AND CLASS \_\_\_\_\_  
**(CONTRACTOR, MASSAGE THERAPIST, BARBERING AND COSMETOLOGY, PROFESSIONAL, ETC.)**

**TAX COMPUTATION**

1. ESTIMATED GROSS RECEIPTS. \$1,000 MINIMUM	1. \$	_____
2. TAX RATE IS _____ PER \$1,000 OF TAXABLE GROSS BASED ON BUSINESS CLASSIFICATION		
3. TOTAL TAX (LINE 1 DIVIDED BY 1,000 THEN MULTIPLIED BY RATE FROM LINE 2) <b>\$19,928.00 MAXIMUM</b>	3. \$	_____
4. \$62.00 ADMINISTRATIVE + \$10.00 TECHNOLOGY FEE:	4. \$	72.00
5. SUBTOTAL (ADD LINES 3+4) \$20,000 MAXIMUM	5. \$	_____
6. STATE MANDATED DISABILITY ACCESS AND EDUCATION FEE	6. \$	4.00
7. TOTAL BUSINESS AND PROFESSIONS TAX (ADD LINES 5+6) \$20,004 MAXIMUM	7. \$	_____

**\*\*\*SPECIAL FEE SECTION\*\*\***

**Ski Run Business Improvement District (SRBID) & Ski Run Frontage Fee Assessment  
(Business addresses 1000 - 1236 Ski Run Blvd & 3668 Lake Tahoe Blvd)**

8. 25% OF TOTAL TAX DUE (LINE 5 MULTIPLIED BY 0.25)	8. \$	_____
9. FRONTAGE FEE BASED ON LINEAR FOOT MEASUREMENT FROM ASSESSORS'S PARCEL MAP	9. \$	_____

**Multi-Family Dwelling/Single Room Occupancy Ordinance (MFD/SRO)**

10. MFD \$86.00 TIMES NUMBER OF UNITS (6 OR MORE UNITS)	10. \$	_____
11. SRO \$86.00 TIMES NUMBER OF SRO UNITS	11. \$	_____

**Storm Water Inspection Fee per SLTCC § 7.15**

12. \$227.00 FOR COMMERCIAL AND \$285.00 FOR INDUSTRIAL	12. \$	_____
13. TOTAL DUE (ADD LINES 7 THROUGH 12)	13. \$	_____

**NOTICE TO ALL BUSINESS & PROFESSIONS TAX APPLICANTS**

- Please be advised that in accordance with City Code § 6.55.020, no use that is illegal under local, state, or federal law shall be allowed within the City of South Lake Tahoe.
- Pursuant to City Code § 3.35.090 (A), the exact nature or kind of business for which a business certificate is requested must be furnished to the City of South Lake Tahoe.

*"I will not be selling, distributing, or providing any illegal or controlled substance, including, but not limited to, marijuana, as to do so violates STLCC § 6.55.020."*

**SIGNATURE** \_\_\_\_\_ **TITLE** \_\_\_\_\_ **DATE** \_\_\_\_\_

I DECLARE UNDER PENALTY OF PERJURY THE INFORMATION CONTAINED ON THIS APPLICATION IS TRUE AND CORRECT

**\*\*SEE REVERSE SIDE FOR TAX COMPUTATION INSTRUCTIONS\*\***

**BUSINESS AND PROFESSIONS TAX COMPUTATION INSTRUCTIONS**

FINANCE DEPT/REVENUE DIVISION 1901 AIRPORT RD SUITE 210, SOUTH LAKE TAHOE CA 96150

PHONE 530-542-6012 / FAX 530-542-6041 [REVENUE@CITYOFSLT.US](mailto:REVENUE@CITYOFSLT.US) / [WWW.CITYOFSLT.US](http://WWW.CITYOFSLT.US)

**NEW BUSINESS LICENSE APPLICANTS**

**Line #1.** ESTIMATE your gross receipts for your business from your business start date to the end of the fiscal year (June 30). The business license fiscal year is July 1 to June 30. Round to the nearest \$1,000. \$1,000 minimum. Gross receipts are your income before expenses.

**Line #2.** Determine your tax rate schedule by your type of business, as follows:

Schedule A (\$1.07 per thousand of gross): retail sales, restaurants, auto repair shops & print shops.

Schedule B (\$1.62 per thousand of gross): janitorial, motels, real estate, massage therapy, general contractors (with only class A or Class B Contractor's License-no Class C or D license), computer service, consulting (without a degree) and baby-sitting.

Schedule C (\$2.14 per thousand of gross): hairdressers, salons, taxi service, child care (State licensed for more than six children) and specialty building contractors (with Class C or D Contractor's license).

Schedule D (\$2.69 per thousand of gross): dentists, physicians, attorneys, civil engineers, optometrists, chiropractors, consultants (with degrees), and schools of instruction.

If your business is not shown, call (530) 542-6012 and a rate schedule will be assigned.

**Line #3.** Divide Line 1 by 1000, then multiply the result by the Tax Rate from Line 2.

**Line #4 & 6** are prefilled.

**Line #5 & 7** are math.

**Line #8.** Ski Run Business Improvement District Fee: 25% of total tax due (total from Line #5 multiplied by 0.25). Applies to those businesses on Ski Run Blvd with business addresses 1000-1236 Ski Run Blvd & 3668 Lake Tahoe Blvd.

**Line #9.** SRBID Frontage Fee: \$2.00 Per Linear Foot of property fronting on Ski Run Blvd. Measurement from Assessor's Parcel Map.

**Line #10.** Multi-Family Dwelling Ordinance MFD: Call Lydia Zuniga 530-542-7417 with questions.

**Line #11.** Single Room Occupancy SRO: Call Lydia Zuniga 530-542-7417 with questions.

**Line #12.** Storm Water Inspection Fee per SLTCC § 7.15: Call Jason Burke (530) 542-6038 with questions.

**Line #13.** Total Due: Add Lines 7 through 12. **This is the TOTAL Business and Professions Tax Due.**

**Please note you are required to notify the Business License Department of any changes regarding your business information.**

**All City business licenses expire on June 30th of each year. Do not forget to sign the Application.**

**INCOMPLETE APPLICATIONS, FAILURE TO PAY SPECIAL ASSESSMENTS (SRBID, MFD, SRO, STORM WATER), OR FAILURE TO SIGN WHERE INDICATED WILL DELAY THE ISSUANCE OF YOUR CERTIFICATE.**

**BUSINESS OWNER/CORPORATION INFORMATION**

CHECK BOX INDICATING TYPE OF BUSINESS OWNERSHIP:

OTHER: \_\_\_\_\_

SOLE PROPRIETORSHIP (COMPLETE SECTION 1)  CORPORATION (COMPLETE SECTION 2)  PARTNERSHIP (COMPLETE SECTION 2)

**SECTION 1 - ONLY FOR SOLE PROPRIETORSHIP**

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

↓↓ NOT PUBLIC INFORMATION ↓↓

BUSINESS ADDRESS OR SERVICE OF PROCESS ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ ST: \_\_\_\_\_ ZIP: \_\_\_\_\_

RESIDENCE PHONE: \_\_\_\_\_ SS #, DRIVER LICENSE #, OR OTHER ID \_\_\_\_\_

**SECTION 2 - COMPLETE FOR ALL OFFICERS OR PARTNERS**

CORPORATION/LLC/PARTNERSHIP NAME: \_\_\_\_\_

↓↓ NOT PUBLIC INFORMATION ↓↓

OFFICER OR PARTNER NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

BUSINESS ADDRESS OR SERVICE OF PROCESS ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ ST: \_\_\_\_\_ ZIP: \_\_\_\_\_

BUSINESS PHONE: \_\_\_\_\_

OFFICER OR PARTNER NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

BUSINESS ADDRESS OR SERVICE OF PROCESS ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ ST: \_\_\_\_\_ ZIP: \_\_\_\_\_

BUSINESS PHONE: \_\_\_\_\_

OFFICER OR PARTNER NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

BUSINESS ADDRESS OR SERVICE OF PROCESS ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ ST: \_\_\_\_\_ ZIP: \_\_\_\_\_

## DISABILITY ACCESS REQUIREMENTS AND RESOURCES

### **NOTICE TO APPLICANTS FOR BUSINESS LICENSES AND COMMERCIAL BUILDING PERMITS:**

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 how to comply with disability access laws at the following agencies:

DEPARTMENT OF  
GENERALSERVICES,  
Division of the State  
Architect, CASp Program

[www.dgs.ca.gov/dsa](http://www.dgs.ca.gov/dsa)

[www.dgs.ca.gov/casp](http://www.dgs.ca.gov/casp)

DEPARTMENT OF  
REHABILITATION  
Disability Access Services

[www.dor.ca.gov](http://www.dor.ca.gov)

[www.rehab.cahwnet.gov/](http://www.rehab.cahwnet.gov/)

[disabilityaccessinfo](http://disabilityaccessinfo)

DEPARTMENT OF  
GENERALSERVICES,  
California Commission on  
Disability Access

[www.cdda.ca.gov](http://www.cdda.ca.gov)

[www.cdda.ca.gov/resources-menu/](http://www.cdda.ca.gov/resources-menu/)

### **CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES**

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. Whether your business is moving into a newly constructed facility or you are planning an alteration to your current facility, by engaging the services of a Certified Access Specialist (CASp) early in this process you will benefit from the advantages of compliance and under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51-55.545), also benefit from legal protections.

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, for example, placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can provide plan review of your improvement plans and an access compliance evaluation of the public accommodation areas of your facility that may not be part of the alteration.

A CASp is a professional who has been certified by the State of California to have specialized knowledge regarding the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits, in the event that a construction-related accessibility claim is filed against them.

To find a CASp, visit [www.apps2.dgs.ca.gov/DSA/casp/casp\\_certified\\_list.aspx](http://www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx).

## DISABILITY ACCESS REQUIREMENTS AND RESOURCES

### GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING

State and federal programs to assist businesses with access compliance and access expenditures are available:

#### Disabled Access Credit for Eligible Small Businesses

FEDERAL TAX CREDIT—Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. For more information, refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at [www.irs.gov](http://www.irs.gov).

STATE TAX CREDIT—Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. For more information, refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at [www.ftb.ca.gov](http://www.ftb.ca.gov).

#### Architectural and Transportation Barrier Removal Deduction

FEDERAL TAX DEDUCTION—Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. For more information, refer to IRS Publication 535: Business Expenses at [www.irs.gov](http://www.irs.gov).

#### California Capital Access Financing Program

STATE FINANCE OPTION—The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at [www.treasurer.ca.gov/cpcf/calcap/](http://www.treasurer.ca.gov/cpcf/calcap/).

### FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

AMERICANS WITH DISABILITIES ACT OF 1990 (ADA) —The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities, and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at [www.ada.gov](http://www.ada.gov).

CALIFORNIA BUILDING CODE (CBC)—The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at [www.bsc.ca.gov](http://www.bsc.ca.gov).