

# City of Sausalito, CA Business License Frequently Asked Questions (FAQ's)

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**Who needs to apply for a Business License?** A business license tax is imposed on all persons doing business within Sausalito city limits.

**When should an application be submitted?** New businesses must apply for business licenses within 30 calendar days from the first start of business. Thereafter, business license renewal taxes and fees are due every January 1. If you do not obtain a business license within this 30 days of starting your business, a penalty charge will result.

Renewals are due January 1<sup>st</sup> of each year. Payments received after January 31<sup>st</sup> are delinquent and subject to late payment penalties.

**Where can I obtain a Business License application?** Applications and fee information is available on the City of Sausalito website at [www.ci.sausalito.ca.us](http://www.ci.sausalito.ca.us).

All new businesses must use the forms provided by the City to apply for a business license.

**What is the Remittance Address for my City of Sausalito business license application or correspondence?**

City of Sausalito Business License Department  
Finance Department  
420 Litho Street  
Sausalito, CA 94965

Business License Support: (800) 987-0999 or [businesstax@muniservices.com](mailto:businesstax@muniservices.com)

Fax: (205) 423-4097

City of Sausalito Website: [www.ci.sausalito.ca.us](http://www.ci.sausalito.ca.us)

Note: Business license applications and renewals are processed through a company called MuniServices, LLC. For questions about business licenses, contact MuniServices at (800) 987-0999 or at [businesstax@muniservices.com](mailto:businesstax@muniservices.com).

**I am a new business? What do I need to do to apply for a City of Sausalito business license?**

Step One: First time business license applicants must complete an Occupational Use Permit Application and submit the application with payment to the City of Sausalito Community Development Department. The Occupational Use Permit Application is available on the City's website at [www.ci.sausalito.ca.us](http://www.ci.sausalito.ca.us). You may also contact the Community Development Department with questions at (415) 289-4128.

Step Two: When your Occupational Use Permit has been approved, you may apply for a City business license. Forms are available for new businesses on the City's website at [www.ci.sausalito.ca.us](http://www.ci.sausalito.ca.us). In addition to completing a business license application, you must complete a Declaration of Information form with your payment.

### **Can I file and pay my business license online?**

No, all businesses must file a paper application. Additional information is available on the City of Sausalito website at [www.ci.sausalito.ca.us](http://www.ci.sausalito.ca.us) or by contacting the Business License Department at (800) 987-0999.

**How are fees calculated?** The following businesses are subject to a gross receipts tax:

- Retail Sales
- Resident-Serving or Service Oriented Businesses (Such as hardware, drugs, stationery, books, sporting goods, restaurants, coffee shops, delicatessens, gourmet foods, gasoline service stations, bakeries, candy, florist photography, furniture, theater, appliances, variety, yacht harbors.)
- Professional and semi-professional callings (Such as medical practitioners, architects, accountants, engineers, psychologists and brokers) may pay an optional flat rate instead of the gross receipts tax.
- Manufacturing/Wholesale/Studios
- Take-Out Food Establishments
- Executive Office
- Trucks/Vans/Delivery Vehicles
- Taxicabs
- Buses

The following businesses are subject to a flat rate tax:

- Home Business
- Non-Profit Business
- Contractors
- Warehouse
- Residential Rentals
- Hotels/Motels
- Temporary Business Licenses

In addition to the license fees, all licenses are subject to a \$15.00 annual processing fee. Licenses based on gross receipts are also subject to an annual registration tax of \$100.00 per business.

Specific license types may require an additional license to be purchased. Some licenses provide an option to pay based on gross receipts or units. See license applications for additional information.

### **What is the penalty for late payment?**

Penalties accrue at a rate of 10% per month, to a maximum of 60%, of taxes past due or delinquent.

### **What is the definition of gross receipts?**

“Gross Receipts” means the total amount of the sale price of all sales and the total amount charged or received for the performance of any act, service or employment of whatever nature it may be for which a charge is made or credit allowed, whether or not such act, service or employment is done as a part of or in connection with the sale of materials, goods, wares, or merchandise. Included in gross receipts shall be all receipts, cash, credits and property of any kind or nature, and any amount for which credit is allowed by the seller to the purchaser without any deduction therefrom an account of the cost of the property sold, the cost of the materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever. Excluded from gross receipts shall be cash discounts allowed and taken on sales, any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser, and such part of the sale price of the property returned by purchasers upon rescission of the contract of sale as is refunded either in cash or by credit. Only the gross receipts derived within the City of Sausalito should be reported for the purchasing of your City of Sausalito business license. If your municipality’s business license fee is based on gross receipts, you must report those gross receipts in order to obtain your business license.

### **What is proof of certification requirements?**

All new businesses must complete the Occupational Use Permit. The form must also be completed by those businesses that have moved to a different physical location. Retail businesses must provide proof of a resale permit # that has been issued by the California State Board of Equalization. Specific license types require additional proof of certification and/or pre-approval by the City. For questions regarding this requirement, please contact the Business License Department at (800) 987-0999.

### **What if my business closed or is no longer doing business?**

If your business has been closed or if you are no longer doing business in the municipality, please check the "business closed" box located on the application and fax to the attention of the Business License Department at (800) 987-0999. You may also email the Business License Department at [businesstax@muniservices.com](mailto:businesstax@muniservices.com).

### **Why haven't I received my license if I mailed in the application and payment?**

The City of Sausalito will hold a license if one or more of the below situations apply:

- Underpayment of current year license
- Outstanding balance with City (for previous year(s) licenses and/or other City services and taxes)
- Required proof of certification and/or City approval was not received with application
- Failure to apply/purchase for all applicable license schedules. (Example: Trucks/Vans/Delivery Vehicles located within the City Limits are required to report BOTH gross receipts and a number of vehicles. Failure to report both will result in a delay in the issuance of a license.)
- Failure to report gross receipts amount when required
- Failure to report "unit" amount when required
- Delinquency on account
- For reasons not listed above but deemed necessary by the City of Sausalito, CA

For questions regarding your City of Sausalito business license, please contact the Business License Department at (800) 987-0999. (Monday through Friday, 8 a.m. – 5 p.m. PST)