

ORDINANCE 2336

ORDINANCE OF THE TOWN OF LOS GATOS AMENDING CHAPTER 14 OF THE TOWN CODE REGARDING BUSINESS LICENSE TAXES

The People of the Town of Los Gatos ordain as follows:

Section 1. Chapter 14 of the Los Gatos Town Code is hereby amended by adding, deleting, and modifying provisions as set forth in this section below. Additions are indicated by underscoring and deletions are indicated by ~~strike-through type~~. Portions of the Chapter not included in this Ordinance or not shown in underscoring or strike-through type are not changed.

Chapter 14 LICENSES AND MISCELLANEOUS BUSINESS REGULATIONS

ARTICLE I. IN GENERAL

Sec. 14.10.010. Definitions.

For the purposes of this chapter, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Business means professions, trades and occupations and every kind of calling carried on for profit or livelihood, including the business of renting or leasing apartments.

E-commerce means commercial transactions conducted electronically on the Internet.

Fixed place of business means the premises occupied for the particular purpose of conducting the business thereat, and regularly kept open for that purpose, with a competent person in attendance for the purpose of attending to such business. Included in such term is the premises rented or leased by persons owning apartments located in the Town.

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 service, act or employment is done as a part of or in connection with the sale of materials, goods, wares or merchandise. Included in such term 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 on 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 such term 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 property returned by purchasers upon rescission of the contract of sale as is refunded either in cash or by credit.

Home occupation has the same meanings as it does in the zoning ordinance.

Jobbing business means any business conducted solely for the purpose of selling goods, wares or merchandise in job lots to wholesale merchants for resale at wholesale to the trade by such wholesale merchants.

Quarter means a period of three (3) calendar months. The quarters begin on the first day of January, April, July and October of each year. The quarter shall include fractions thereof.

Real estate broker means the managing broker and/or partner of any real estate office.

Retail business means any business conducted for the purpose of selling, or offering to sell, any goods, wares or merchandise, other than as a part of a wholesale business and jobbing business.

Tax ~~and license~~ collector is the Finance Director or designee.

Vehicle means any device in, upon or by which any person or property is or may be transported or drawn upon a public street or highway, except devices moved by human power or used exclusively upon stationary rails or tracks.

Wholesale business means any business conducted solely for the purpose of selling goods, wares or merchandise in wholesale lots to retail merchants for resale at retail to the trade by such retail merchants.

(Code 1968, § 15-1; Ord. No. 1929, § I, 1-19-93; Ord. No. 2026, §§ V, VI, 2-18-97)

Cross reference(s)—Definitions and rules of construction generally, § 1.10.015; zoning ordinance definitions, § 29.10.020.

Sec. 14.10.040. Statements required—Upon application for original business license.

- (a) Upon a person making application for the first business license under this chapter, or for a newly established business, in all cases where the amount of business license tax to be paid is based upon gross receipts or is graduated according to some other sliding scale, such person shall furnish to the Tax ~~and License~~ Collector, for guidance in ascertaining the amount of business license tax to be paid by the applicant, a written statement upon a form provided by the Tax ~~and License~~ Collector, signed and certified under penalty of perjury to be true and correct.
- (b) If the amount of the business license tax to be paid by the applicant is based upon the amount of gross receipts, the applicant shall estimate the amount of gross receipts for the period to be covered by the business license for the purpose of determining the licensing bracket which will be applicable for the period to be covered by the license to be issued. Such estimate, if accepted by the Tax ~~and License~~ Collector as reasonable, shall be used in determining the amount of business license tax to be paid by the applicant. The tax so determined shall be tentative only and such person shall, by not later than January 31st ~~May fifteenth next~~ following the period for which the license was issued, furnish the Tax ~~and License~~ Collector with a certified or sworn statement upon a form furnished by the Tax Collector, containing the data required to show the licensing bracket properly applicable to such person during the period of such business license, and the business license tax for such

period shall be finally ascertained and paid in the manner provided in this chapter, after deducting from the payment found to be due the amount paid at the time such first business license was issued. The Tax ~~and License~~-Collector shall not issue to any such person another license for the same or any other business until such person shall have furnished the written statement and paid the business license tax as required in this chapter.

- (c) If the amount of the business license tax to be paid by the applicant is graduated according to some sliding scale other than gross receipts, the applicant shall furnish to the Tax ~~and License~~-Collector for guidance in ascertaining the amount of business license tax to be paid, a certified or sworn statement upon a form provided by the Tax ~~and License~~-Collector setting forth such information as may be therein required and as may be necessary properly to determine the amount of business license tax to be paid by the applicant and which statement shall show, among other things, the number of vehicles or tonnage thereof or the number of seats, chairs, rooms, tables or other units used or involved in such person's business as of the time of filing such application. Such person shall thereupon pay the required license tax in advance, computed in accordance with the information contained in such statement.

- (d) Repealed.

(Code 1968, § 15-7; Ord. No. 1929, § IV, 1-19-93; Ord. No. 2026, §§ VIII, IX, 2-18-97)

Sec. 14.10.095. Term.

A business license issued under this chapter shall expire at the end of the term year for which the license or renewal is issued unless the license is renewed for an additional period.

(Code 1968, § 15-18; Ord. No. 2026, § XIII, 2-18-97)

ARTICLE II. LICENSES

DIVISION 2. SCHEDULES

Sec. 14.20.110. Gross receipts tax.

Every person doing business in the Town, except a person whose business is taxed under the terms of section 14.20.115, shall pay an annual business license tax based on the gross receipts of the business. The tax is levied according to one (1) or both of the following schedules. When the business activities of one (1) person, taxable under the provisions of this section, involve both retail and e-commerce, manufacturing, wholesaling or jobbing transactions, the total gross income is apportioned between the two (2) schedules, according to its source.

RETAILING

At least	But less Than	Tax	
		Current	Proposed
\$0	\$50,000	\$75.00	\$75.00
\$50,000	\$100,000	\$112.50	\$157.50
\$100,000	\$150,000	\$150.00	\$210.00
\$150,000	\$200,000	\$187.50	\$262.50
\$200,000	\$250,000	\$225.00	\$315.00
\$250,000	\$300,000	\$262.50	\$367.50
\$300,000	\$350,000	\$300.00	\$420.00
\$350,000	\$400,000	\$337.50	\$472.50
\$400,000	\$450,000	\$375.00	\$525.00
\$450,000	\$500,000	\$412.50	\$577.50
\$500,000	\$600,000	\$450.00	\$630.00
\$600,000	\$700,000	\$487.50	\$682.50
\$700,000	\$800,000	\$525.00	\$735.00
\$800,000	\$900,000	\$562.50	\$787.50
\$900,000	\$1,000,000	\$600.00	\$840.00
\$1,000,000	\$1,100,000	\$637.50	\$892.50
\$1,100,000	\$1,200,000	\$675.00	\$945.00
\$1,200,000	\$1,300,000	\$712.50	\$997.50
\$1,300,000	\$1,400,000	\$750.00	\$1,050.00
\$1,400,000	\$1,500,000	\$787.50	\$1,102.50
\$1,500,000	\$1,600,000	\$825.00	\$1,155.00
\$1,600,000	\$1,700,000	\$862.50	\$1,207.50
\$1,700,000	\$1,800,000	\$900.00	\$1,260.00
\$1,800,000	\$1,900,000	\$937.50	\$1,312.50
\$1,900,000	\$2,000,000 and above	\$975.00	\$1,365.00

E-COMMERCE, MANUFACTURING, WHOLESALING AND JOBBING

At least	But less Than	Tax	
		Current	Proposed
\$0.00	\$200,000.00	\$150.00	\$330.00
\$200,000.00	\$300,000.00	\$187.50	\$412.50
\$300,000.00	\$400,000.00	\$262.50	\$577.50
\$400,000.00	\$500,000.00	\$337.50	\$742.50
\$500,000.00	\$600,000.00	\$450.00	\$990.00
\$600,000.00	\$800,000.00	\$562.50	\$1,237.50
\$800,000.00	\$1,000,000.00	\$675.50	\$1,486.10
\$1,000,000.00	\$1,200,000.00	\$787.50	\$1,732.50
\$1,200,000.00	\$1,400,000.00	\$900.00	\$1,980.00
\$1,400,000.00	\$1,600,000.00	\$1,012.50	\$2,227.50
\$1,600,000.00	\$1,800,000.00	\$1,125.00	\$2,475.00
\$1,800,000.00	\$2,000,000.00	\$1,237.50	\$2,722.50
\$2,000,000.00	\$2,500,000.00	\$1,350.00	\$2,970.00
\$2,500,000.00	\$3,000,000.00	\$1,462.50	\$3,217.50
\$3,000,000.00	\$3,500,000.00	\$1,575.00	\$3,465.00
\$3,500,000.00	\$4,000,000.00	\$1,687.50	\$3,712.50
\$4,000,000.00	\$4,500,000.00	\$1,800.00	\$3,960.00
\$4,500,000.00	\$5,000,000.00	\$1,912.50	\$4,207.50
\$5,000,000.00	\$5,500,000.00	\$2,025.00	\$4,455.00
\$5,500,000.00	\$6,000,000.00	\$2,137.50	\$4,702.50
\$6,000,000.00	\$6,500,000.00	\$2,250.00	\$4,950.00
\$6,500,000.00	\$7,000,000.00	\$2,362.00	\$5,196.40
\$7,000,000.00	\$7,500,000.00	\$2,475.00	\$5,445.00
\$7,500,000.00	\$8,000,000.00	\$2,587.50	\$5,692.50
\$8,000,000.00	\$8,500,000.00	\$2,700.00	\$5,940.00
\$8,500,000.00	\$9,000,000.00	\$2,812.50	\$6,187.50
\$9,000,000.00	\$9,500,000.00	\$2,925.00	\$6,435.00
\$9,500,000.00	\$10,000,000.00	\$3,037.50	\$6,682.50
\$10,000,000.00	\$10,500,000.00	\$4,500.00	\$9,900.00
\$10,500,000.00	\$11,000,000.00	\$4,612.50	\$10,147.50
\$11,000,000.00	\$11,500,000.00	\$4,725.00	\$10,395.00
\$11,500,000.00	\$12,000,000.00	\$4,837.50	\$10,642.50
		Plus \$75.00 \$165 for each \$550,000 or fraction thereof in excess of \$12,000,000	

(Code 1968, § 15-27; Ord. No. 1857, §§ I, II, 6-3-91)

Sec. 14.20.115. License taxes for specified businesses.

Every person doing any of the kinds of business specified in this section shall pay the flat business license tax specified in this section. The taxes in this section fees are annual unless otherwise specified. On January 1 of each year the tax rates in this section shall be automatically adjusted by a percentage equal to the percentage increase or decrease in the Consumer Price Index for the preceding CPI Year as published by the U.S. Bureau of Labor Statistics for "All Urban Consumers for All Items for the San Francisco-Oakland-Hayward Area" or any successor to that index designated by the U.S. Bureau of Labor Statistics or the Town Council. As used in this section, "CPI Year" means the year beginning November 1 and ending October 31. The "preceding CPI Year" is the CPI Year that ended October 31 of the year immediately before the automatic tax rate adjustment in this section.

	Current	Proposed
Advertising signs		
Signposting and painting	\$420.00	<u>\$546.00</u>
Amusement		
Shows, concerts, and the like (per day)	\$42.00	<u>\$54.60</u>
Circuses, menageries and the like:		
Less than 2,000 seating capacity		
First day	\$420.00	<u>\$546.00</u>
Each succeeding day	\$52.50	<u>\$68.25</u>
More than 2,000 seating capacity		
First day	\$630.00	<u>\$819.00</u>
Each succeeding day	\$105.00	<u>\$136.50</u>
Sideshows (per day):		
— Entrance fee not exceeding \$0.10	\$21.00	
— Entrance fee exceeding \$0.10	\$42.00	
Circus procession or parade (each)	\$210.00	<u>\$273.00</u>
Carnivals (per day)	\$42.00	<u>\$54.60</u>
Ferris wheels, merry-go-rounds, and the like (per month)	\$210.00	<u>\$273.00</u>
Public dances (per dance)	\$21.00	<u>\$27.30</u>
Apartment rental and mobile home parks (per unit)	\$7.50	<u>\$9.75</u>
<i>The term "apartment" includes all buildings or groups of buildings on the same premises, composed of a total of three (3) or more dwelling units</i>		
Auctioneers	\$112.50	<u>\$146.25</u>
Billiard and Pool Rooms (per table)	\$52.50	<u>\$68.25</u>
Boardinghouses		

Boardinghouses licensed by the state or county as boardinghouses for pensioners, and who board pensioners exclusively, are exempt from the business license tax.

For first 4 boarders	\$21.00	<u>\$27.30</u>
For each person over 4	\$4.50	<u>\$5.85</u>

Cleaning and dyeing laundry delivery

Vehicles (annual, per vehicle)	\$168.00	<u>\$218.40</u>
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The tax applies to those who have no fixed place of business in the town.

Contractors (annual)

\$224.00	<u>\$291.20</u>
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A separate fee for each type of work activity, such as general engineering, building, plumbing, plastering, painting, masonry, termite service, installation or other specialty, in addition to any sales or jobbing license fee. Contractors with businesses not located in Los Gatos but doing a short-term work activity may pay the daily fee when the job including inspection is finished within a day. A contractor must show proof of a valid California Contractor's License or a signed Declaration of Exemption from California Contractor's License law.

Contractors (daily)	\$105.00	<u>\$136.50</u>
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Day care facilities

Day care facilities provide day care for children under eighteen (18) years of age who are unrelated to the licensee.

Small family day care home (a facility providing day care for six (6) children or less, including resident children)	No fee	<u>No fee</u>
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Large family day care home (a facility providing day care for seven (7) to twelve (12) children, including resident children)	No fee	<u>No fee</u>
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Nursery school (a facility providing day care for thirteen (13) or more children)	No fee	<u>No fee</u>
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Hospitals, rest homes, and the like:

Annual, or	\$140.00	<u>\$182.00</u>
Per bed, if that is larger	\$10.00	<u>\$13.00</u>

Hotels and motels (annual, per guest room)

\$7.50	<u>\$9.75</u>
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Business activities other than renting rooms, conducted in connection with a hotel, are taxed separately.

House movers

Annual license	\$105.00	<u>\$136.50</u>
Additional, per structure moved	\$84.00	<u>\$109.20</u>

Itinerant photographers(annual)

\$210.00	<u>\$273.00</u>
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Itinerant vendors (daily)

\$105.00	<u>\$136.50</u>
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The words "itinerant vendor" mean any person, both principal and agent, who engages in a temporary and transient business in the Town selling goods, wares and merchandise with the intention of continuing such business in the Town for a period of not more than ninety (90) days, and who, for the purpose of carrying on such business, hires, leases or occupies any room, building or structure for the exhibition or sale of such goods, wares, or merchandise, or from which room, building or structure the sales shall be made or business solicited by means of samples or delivery from house to house. The person so engaged is not relieved from the provisions of this section by reason of associating temporarily with any local dealer, trader, merchant or auctioneer, or by conducting temporary or transient business in connection with, or as a part of, or in the name of any local dealer, trader, merchant or auctioneer. The provisions of this section do not apply to commercial travelers or selling agents selling their goods to dealers, whether selling for present or future deliveries, by sample or otherwise, nor to hawkers on the street, nor peddlers from vehicles, nor to persons selling fruit, vegetables, butter, eggs, or other fruit or ranch products.

Junk collectors (annual, per vehicle)	\$84.00	<u>\$109.20</u>
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Junk collector means any person who has no fixed place of business in the Town and who engages in or carries on the business of collecting, buying or selling any old rags, sacks, bottles, cans, papers, metals or other articles of junk.

Junk dealers (annual)	\$420.00	<u>\$546.00</u>
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Junk dealer means any person who has a fixed place of business in the Town, and who engages in or carries on the business of buying or selling, either at wholesale or retail, any old rags, sacks, bottles, cans, papers, metals or other articles of junk.

Peddlers

Peddlers of wares other than food, per person, per day	\$21.00	<u>\$27.30</u>
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Peddlers of food, except lunch wagon operators:

Using a vehicle (per vehicle, annual)	\$210.00	<u>\$273.00</u>
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Not using a vehicle, carrying wares by hand	\$42.00	<u>\$54.60</u>
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Lunch wagon operators (per vehicle, annual)	\$210.00	<u>\$273.00</u>
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<i>Peddlers engaged in the business of selling any personal property at a sale</i>	\$7.50	<u>\$9.75</u>
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conducted by an organization exempt from the business license tax under the provisions of section 14.10.030 of this chapter shall pay a license tax of ~~\$7.50~~ \$9.75 per day. This rule applies only when all fees, commissions or other remuneration of any kind paid by the peddler to the organization conducting, sponsoring or promoting the sale is devoted exclusively to the business license tax-exempt purposes of the organization and the organization has obtained prior approval from the Town Council to conduct the sale, per day ~~\$7.50~~ \$9.75

A "peddler" is every person not having a regularly established place of business in the Town who travels from place to place, or has a stand upon

any public street, alley or other public place, doorway or any building, unenclosed or vacant lot, or parcel of land, who sells, offers for sale, any goods, wares or merchandise in the peddler's possession.

Professional and semiprofessional occupations

Per professional or semiprofessional person	\$200.00	\$260.00
Support Staff additional per employee	\$15.00	\$19.50

Professional services are occupations in the service sector requiring special training in the arts or sciences. Some professional services require the practitioner to hold professional degrees or licenses and possess specific skills. Other professional services involve providing specialist business support to businesses of all sizes and in all sectors. Professional Services means the business is offering any professional, scientific, or technical service including, but not limited to legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research and development services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services. Professional or semiprofessional business or service occupations include, but are not limited to, the following: Accountant; Advertising counsel; Appraiser; Architect; Artist; Assayer; Attorney at-law; Auditor; Bacteriologist; Broker, stock or bond; Chemist; Chiropodist; Chiropractor; Dental hygienist, Dentist; Designer or decorator; Detective or investigative personnel; Draftsperson; Drugless practitioner; Electrologist; Engineer: civil, mining, electrical, construction; Engineer: structural, consulting, mechanical, hydraulic; Engraver; Feed, grain and fruit broker; Geologist; Illustrator or showcard writer; Landscape architect; Lapidary; Lithographer; Licensed financial planner; Licensed investment counselor; Masseuse or masseur Marriage Therapist; Massage Therapist; Nurse; Oculist, optician or optometrist; Osteopath; Physical therapist; Physician; Property Management; Reals estate brokers; Surgeon; Surveyor; Taxidermist; Veterinarian; X-ray, dental or medical laboratory
Support staff include, but are not limited to the following: receptionist, office assistant, real estate agents

Service occupations	\$100.00	\$130.00
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Service occupations include, but are not limited to the following: appliance, home furnishing or radio and television installation, janitorial and building maintenance, landscape installation and maintenance, secretarial service, security guards, etc.

Shooting galleries	\$105.00	\$136.50
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Solicitors (per business)	\$210.00	\$273.00
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A solicitor is one who engages in the business of going from house to house, place to place or in or along the streets within the Town selling or taking orders for, or offering to sell or take orders for, goods, wares, merchandise, advertising or other things of value for future delivery, or for services to be performed in the future.

Taxicabs

Per business	\$150.00	<u>\$195.00</u>
Additional per taxi	\$22.50	<u>\$29.25</u>

Theaters and concert halls

\$105.00	<u>\$136.50</u>
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Trucking (annual, per vehicle)

\$140.00	<u>\$182.00</u>
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Persons other than peddlers who sell or deliver food or any other goods by means of a vehicle, and who have no fixed place of business in the Town. Persons who make no more than two deliveries or sales per quarter are exempt from the foregoing tax. All other motor vehicle delivery business, whether the business operates on a regular route or between fixed termini or not:

For one vehicle	\$45.00	<u>\$58.50</u>
For each additional vehicle	\$22.00	<u>\$28.60</u>

(Ord. No. 1755, §§ 1—3, 7-5-88; Ord. No. 1857, §§ I, II, 6-3-91; Ord. No. 1929, § X, 1-19-93; Ord. No. 2026, § XV, 2-18-97; Ord. No. 2320, § III, 9-7-21)

~~Sec. 14.20.120. Credit for businesses in Parking and Business Improvement Area.~~

~~(a) Any business located and operating within a parking and business improvement area established pursuant to Streets and Highway Code section 36500 and following shall receive a credit on the annual license tax as set forth in this section if:~~

- ~~(1) An assessment pursuant to the parking and business improvement area district ordinance has been levied on the business by the Town for the license year; and~~
- ~~(2) The business has paid its parking and business improvement area district assessment for the prior year.~~

~~(b) Each person doing any of the kinds of businesses identified as "Contractor," "Hospitals, rest homes, and the like," "Professional and semiprofessional occupations," "Service occupations," and "Trucking" in section 14.20.115 shall receive a credit equal to fifty (50) percent of the annual business license tax.~~

~~(c) Every person doing any other kind of business shall receive a credit equal to thirty three and a third (33 1/3) percent of the annual business license tax.~~

~~(Ord. No. 1857, §§ I, II, 6-3-91; Ord. No. 1970, § I, 2-22-94)~~

~~Sec. 14.20.125. Exemption for contractors to the town.~~

~~Any business whose income from business in the Town is not more than five hundred dollars (\$500.00) during any calendar year and is derived solely from contracts with the Town is exempt from payment of the business license taxes set forth in this article for that calendar year.~~

~~(Ord. No. 1983, § II, 7-5-94)~~

Section 2. Severability. Should any provision of this Ordinance, or its application to any person or circumstance, be determined by a court of competent jurisdiction to be unlawful, unenforceable, or otherwise void, that determination shall have no effect on any other provision of this Ordinance or the application of this Ordinance to any other person or circumstance and, to that end, the provisions hereof are severable. It is hereby declared to be the intention of the electorate that they would have adopted this Ordinance had such unconstitutional, illegal, or invalid provision, sentence, clause section, or part thereof not been included herein.

Section 3. California Environmental Quality Act. This Ordinance is exempt from the California Environmental Quality Act, Public Resources Code section 21000 et seq., under, including without limitation, Public Resources Code section 21065, and CEQA Guidelines sections 15378(b)(4) and 15061(b)(3), as it can be seen with certainty that there is no possibility that the activity authorized herein may have a significant effect on the environment.

Section 4. Council Implementation. The Town Council of the Town of Los Gatos shall adopt any and all laws it deems necessary to implement this Ordinance.

Section 5. Council Amendments. The Town Council of the Town of Los Gatos is authorized to amend Chapter 14 of the Los Gatos Town Code in any manner that does not increase the rate of any tax or otherwise constitutes a tax increase for which voter approval is required by Article XIII C of the California Constitution, including adopting exemptions, waivers, or reductions of the tax.

Section 6. Administrative Regulations and Delegation. The Town Manager is authorized to adopt rules and regulations consistent with this measure as needed to implement this measure and Chapter 14 of the Los Gatos Town Code and to develop all related forms and other materials and to take any other steps as needed to implement this measure and Chapter 14 and to make such interpretations of this measure and Chapter 14 as the Town Manager may consider necessary to achieve the purposes of this measure and Chapter 14. The Town Manager may delegate any authority within their discretion pursuant to this measure as they deem reasonably necessary.

Section 7. Liberal Construction. This Ordinance shall be liberally construed to effectuate its purposes.

I hereby certify that this "Business License Tax" Ordinance was PASSED, APPROVED, AND ADOPTED by the People of the Town of Los Gatos on the 8th day of November 2022.

SIGNED:



MAYOR OF THE TOWN OF LOS GATOS
LOS GATOS, CALIFORNIA

ATTEST:



TOWN CLERK OF THE TOWN OF LOS GATOS
LOS GATOS, CALIFORNIA