

**CITY OF CLAYTON  
BUSINESS LICENSE TAX RATES  
(Non General Gross Receipts or Contractors)  
Fiscal Year 2017-2018**

BUSINESS LICENSE TYPE		2017-2018 RATE
Retail-Flat Rate	Base Rate	\$ 287.07
	Each Employee to 300	\$ 46.84
	Each Employee over 300	\$ 24.02
Professional	Base Rate	\$ 332.72
	Each Associate	\$ 136.94
	Each Employee	\$ 31.23
Rental Units	Single Family	\$ 199.39
	Duplex/Multiple	\$ 199.39
	Each Additional Unit	\$ 40.84
Business & Commercial Property	per Square Foot	\$ 0.06
	or by Units (whichever is greater)	\$ 199.39
Vehicle Delivery	First Vehicle	\$ 120.12
	Each additional Vehicle	\$ 40.84
Solicitors (Business within Clayton)	per Quarter	\$ 27.62
	6 Months	\$ 52.85
	per Year	\$ 111.71
Solicitors (Business outside Clayton)	Day	\$ 80.48
	Quarter	\$ 248.67
	6 Months	\$ 383.15
	Year	\$ 659.41
Manufacturing*	Each Employee	\$ 44.44
	Each Employee (next 10)	\$ 30.03
	Each Employee (next 20)	\$ 20.42
	Each Employee thereafter	\$ 14.41
	*Minimum tax	\$ 284.67
Mechanical Amusement Device	Each Pinball Machine	\$ 156.15
	Each Miniature Bowling Alley	\$ 156.15
	Each Music Machine	\$ 156.15
	Each Mechanical amusement device not otherwise specified	\$ 97.30

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Vending & Weighing Machines*	Stamp Machine	\$ 5.25
	Weighing Machine	\$ 5.25
	Machines Requiring .01 to .05	\$ 5.25
	Machines Requiring .06 to .24	\$ 12.01
	Machines Requiring .25 to .49	\$ 26.42
	Machines Requiring .50 or more	\$ 44.44
	*Minimum tax per Business	\$ 94.89
Hotel, Motel & Rooming House	1-3 rooms	\$ 80.48
	4-9 rooms	\$ 136.94
	10-14 rooms	\$ 273.86
	15-19 rooms	\$ 413.20
	20-24 rooms	\$ 658.22
	25-29 rooms	\$ 688.25
	30-34 rooms	\$ 798.76
	35-39 rooms	\$ 906.86
	40-44 rooms	\$ 1,017.36
	45-49 rooms	\$ 1,127.86
	Each unit over 49	\$ 13.21
Athletic Exhibition or Game (if admission is charged)	Each Performance or Contest	\$ 52.85
Auctioneer	per Day	\$ 164.56
Auction House	per Day	\$ 332.72
	per Year	\$ 1,371.69
Billiard and Pool Rooms	per Year for 1st Table	\$ 164.56
	Each additional Table	\$ 80.48
Book Agent	per Day	\$ 52.85
	per Year	\$ 273.86
Bowling Alley	per Alley	\$ 111.71
Carnivals, Circuses	1st Day	\$ 1,097.84
	Each additional Day	\$ 547.72
	per Day (Special Circumstances)	\$ 285.88
Christmas Tree Lots (\$64 deposit required)	per Quarter	\$ 80.48
Concerts & Plays (if fee charged or donation accepted)	per Day	\$ 129.73

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Dances & Dance Halls (if admission charged)	per Day	\$ 52.85
	per Year	\$ 550.12
Exhibitions & Shows	per Day	\$ 52.85
Handbills	per Day per Person (if business in City)	\$ 6.19
	per Day per Person (if business outside City)	\$ 37.24
Itinerant Vendors	per Day	\$ 136.94
	per Quarter	\$ 550.12
Loud Speakers	per Vehicle or System	\$ 52.85
Lunch Wagon, Catering Truck	per Year per Vehicle	\$ 248.63
Motion Picture Theater	per Year	\$ 823.97
Night Club	per Year	\$ 1,371.69
Peddler	per Day	\$ 80.48
	per Quarter	\$ 248.63
	6 Months	\$ 383.15
	per Year	\$ 659.41
Rummage Sales, Second Hand Sales, Flea Market	per Day	\$ 27.62
	per Year	\$ 550.12
Searchlights (needs prior approval from City Council)	per Day	\$ 40.84
Swap Meets	per Day	\$ 27.84
	per Year	\$ 550.12
Telephone Solicitation	per Day	\$ 27.84
	per Quarter	\$ 193.38
	6 Months	\$ 330.32
	per Year	\$ 550.12
Traveling Taker of Orders from Est. Nat'l Bus.	per Year per Firm	\$ 273.86
	per Employees under 500 hrs	\$ 80.48
	per Employees 500-1,000 hrs	\$ 111.71
	per Employees over 1,000 hrs	\$ 193.38
Warehouses	per Year	\$ 156.15

Note: These business license taxes were established by City Ordinance and the original base fee has been incorporated into the Clayton Municipal Code (CMC). Per CMC section 5.04.680, license taxes established in the CMC are subject to an automatic adjustment based on the annual consumer price index (CPI) unless otherwise specified. The April 2016 to April 2017 San Francisco-Oakland-San Jose CPI adjustment factor applied to the above business license tax rates was 3.78%.