



City of Los Angeles

Non-Gross Receipts Business Tax Rate Table

Fund / Class	Description	Type of Tax Base	Minimum Tax	Tax Rate per add'l Unit / \$1,000	Payment Frequency	LAMC Code Section
L053	Amusement Park	Flat	\$923.83		Quarterly	21.53
L055	Auctioneer	Flat	\$886.88		Annual	21.55
L062	Billiards	Table	\$106.43	\$106.43 / Table	Annual per Table	20.62
L063	Amusement Machines	Machine	\$22.17	\$22.17 / Machine	Annual per Machine	21.63
L763	Adult Arcade	Machine	\$22.17	\$22.17 / Machine	Annual	21.63
L064	Music Machines	Machine	\$22.17	\$22.17 / Machine	Annual per Machine	21.64
L265	Service Machine	Machine	\$22.17	\$22.17 / Machine	Annual	21.65.1
L465	Service Machine	Machine	\$22.17	\$22.17 / Machine	Annual	21.65.1
L070	Bowling Alley, Skee-ball etc.	Alley	\$54.99	\$54.99 / Alley	Annual per Alley	21.70
L074	Circus--Permanent	Seats			Daily	21.74
L174	Circus--Temporary	Seats			Daily	21.74
L075	Carnival	Concessions			Daily	21.75
L175	Side Show	Concessions			Daily	21.75
L275	Circus Parade	Concessions			Daily	21.75
L083	Dance Hall	Range Square Feet			Quarterly	21.83
L783	Adult Cabaret	Square Feet			Quarterly	21.83

Fund / Class	Description	Type of Tax Base	Minimum Tax	Tax Rate per add'l Unit / \$1,000	Payment Frequency	LAMC Code Section
L094	Rides	Flat	\$443.44		Annual	21.94
L108	Lending Money	Flat	\$2,660.63		Annual (Prorated)	21.108
L109	Motion Picture	Range Costs	\$145 plus \$1.30 over \$2.5 million; cap at \$12,495	\$1.30	Annual	21.109
L309	Motion Picture Multi	Range Costs	\$145 plus \$1.30 over \$2.5 million; cap at \$12,495	\$1.30	Annual	21.109
L142	Stevedores	Special Worksheet			Annual	21.142
L169	Christmas Trees	Flat	\$29.56		Quarterly	21.169
L170	Christmas Tree Deposit	Flat	\$200.00		Quarterly	21.170
L187	Common Carrier Bus	Special Worksheet	\$14.78		Annual	21.187
L287	Common Carrier Bus	Special Worksheet			Quarterly	21.187
L288	Contractor--B Gross	Salaries		\$2.96	Annual	21.188
L194	Transporting Persons	Special Worksheet	\$54.99		Annual	21.194
L195	Trucking/Hauling	Special Worksheet	\$88.69		Annual	21.195
L196	Misc. Trucking	Flat	\$88.69		Annual	21.196