



# City of Los Angeles

## Business Tax Rate Table for 2001 – 2005

|    | Fund/Class | Description                   | Type of Tax Base  | Minimum Tax | Minimum Gross Receipts | Tax Rate per add'l \$1,000 | Payment Frequency  | LAMC Code Section |
|----|------------|-------------------------------|-------------------|-------------|------------------------|----------------------------|--------------------|-------------------|
| 1  | L053       | Amusement Park                | Flat              | \$ 923.83   | N/A                    | N/A                        | Quarterly          | 21.53             |
| 2  | L055       | Actioneer                     | Flat              | \$ 886.88   | N/A                    | N/A                        | Annual             | 21.55             |
| 3  | L056       | Auto Park                     | Gross Receipts    | \$ 177.38   | \$ 30,000              | \$ 5.91                    | Annual             | 21.56             |
| 4  | L059       | Sporting Events               | Gross Receipts    | \$ 106.43   | \$ 36,000              | \$ 2.96                    | Annual             | 21.59             |
| 5  | L062       | Billiards                     | Table             | \$ 106.43   | N/A                    | \$ 106.43                  | Annual Per Table   | 20.62             |
| 6  | L063       | Amusement Machines            | Machine           | \$ 22.17    | N/A                    | \$ 22.17                   | Annual Per Machine | 21.63             |
| 7  | L763       | Adult Arcade                  | Machine           | \$ 22.17    | N/A                    | \$ 22.17                   | Annual             | 21.63             |
| 8  | L064       | Music Machines                | Machine           | \$ 22.17    | N/A                    | \$ 22.17                   | Annual Per Machine | 21.64             |
| 9  | L065       | Vending Machines              | Gross Receipts    | \$ 147.81   | \$ 25,000              | \$ 2.96                    | Annual             | 21.65             |
| 10 | L265       | Service Machine               | Machine           | \$ 22.17    | N/A                    | \$ 22.17                   | Annual             | 21.65.1           |
| 11 | L465       | Service Machine               | Machine           | \$ 22.17    | N/A                    | \$ 22.17                   | Annual             | 21.65.1           |
| 12 | L070       | Bowling Alley, Skee-ball etc. | Alley             | \$ 54.99    | N/A                    | \$ 54.99                   | Annual Per Alley   | 21.70             |
| 13 | L074       | Circus -- Permanent           | Seats             | -           | N/A                    | N/A                        | Daily              | 21.74             |
| 14 | L174       | Circus -- Temporary           | Seats             | -           | N/A                    | N/A                        | Daily              | 21.74             |
| 15 | L075       | Carnival                      | Concessions       | -           | N/A                    | N/A                        | Daily              | 21.75             |
| 16 | L175       | Side Show                     | Concessions       | -           | N/A                    | N/A                        | Daily              | 21.75             |
| 17 | L275       | Circus Parade                 | Concessions       | -           | N/A                    | N/A                        | Daily              | 21.75             |
| 18 | L078       | Collection Agency             | Gross Receipts    | \$ 886.88   | \$ 300,000             | \$ 2.96                    | Annual             | 21.78             |
| 19 | L079       | Commission Broker             | Gross Receipts    | \$ 91.64    | \$ 25,000              | \$ 3.67                    | Annual             | 21.79             |
| 20 | L379       | Commission Broker Multimedia  | Gross Receipts    | \$ 91.64    | \$ 25,000              | \$ 3.67                    | Annual             | 21.79             |
| 21 | L779       | Commission Broker Adult Book  | Gross Receipts    | \$ 91.64    | \$ 25,000              | \$ 3.67                    | Annual             | 21.79             |
| 22 | L080       | Telemarketing                 | Gross Receipts    | \$ 91.64    | \$ 25,000              | \$ 3.67                    | Annual             | 21.80             |
| 23 | L083       | Dance Hall                    | Range Square Feet | -           | N/A                    | N/A                        | Quarterly          | 21.83             |
| 24 | L783       | Adult Cabaret                 | Square Feet       | -           | N/A                    | N/A                        | Quarterly          | 21.83             |
| 25 | L085       | Public Dance                  | Flat              | \$ 177.38   | N/A                    | N/A                        | Daily              | 21.85             |
| 26 | L094       | Rides                         | Flat              | \$ 443.44   | N/A                    | N/A                        | Annual             | 21.94             |
| 27 | L098       | Commercial Rental             | Gross Receipts    | \$ 110.86   | \$ 75,000              | \$ 1.48                    | Annual             | 21.98             |
| 28 | L298       | Swap Meet Operator            | Gross Receipts    | \$ 110.86   | \$ 75,000              | \$ 1.48                    | Annual             | 21.98.1           |
| 29 | L398       | Swap Meet Op Space            | Gross Receipts    | -           | N/A                    | \$ 0.59 / Space            | Monthly            | 21.98.1           |



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| 30 | L498       | Antique Promoter            | Gross Receipts    | \$ 110.86   | \$ 75,000              | \$ 1.48                    | Annual                      | 21.98.2           |
| 31 | L598       | Antique Space               | Gross Receipts    | -           | N/A                    | \$ 0.59 / Space            | Monthly                     | 21.98.2           |
| 32 | L099       | Hotel, Apartment            | Gross Receipts    | \$ 110.86   | \$ 75,000              | \$ 1.48                    | Annual (\$20,000 Exemption) | 21.99             |
| 33 | L799       | Adult Motel                 | Gross Receipts    | \$ 110.86   | \$ 75,000              | \$ 1.48                    | Annual                      | 21.99             |
| 34 | L102       | Laundry/Cleaner/Shoe Repair | Gross Receipts    | \$ 110.86   | \$ 75,000              | \$ 1.48                    | Annual                      | 21.102            |
| 35 | L108       | Lending Money               | Flat              | \$ 2,660.63 | N/A                    | N/A                        | Annual (Prorated)           | 21.108            |
| 36 | L109       | Motion Picture              | Range Costs       | -           | N/A                    | N/A                        | Annual                      | 21.109            |
| 37 | L309       | Motion Picture Multi        | Range Costs       | -           | N/A                    | N/A                        | Annual                      | 21.109            |
| 38 | L141       | Storage, Freight Forward    | Gross Receipts    | \$ 177.38   | \$ 60,000              | \$ 2.96                    | Annual                      | 21.141            |
| 39 | L142       | Stevedores                  | Special Worksheet | -           | N/A                    | N/A                        | Annual                      | 21.142            |
| 40 | L143       | Tugboat                     | Gross Receipts    | \$ 106.43   | \$ 18,000              | \$ 1.18                    | Annual                      | 21.143            |
| 41 | L147       | Theater                     | Gross Receipts    | \$ 66.52    | \$ 45,000              | \$ 1.48                    | Annual                      | 21.147            |
| 42 | L747       | Adult Theater               | Gross Receipts    | \$ 66.52    | \$ 45,000              | \$ 1.48                    | Annual                      | 21.147            |
| 43 | L166       | Wholesale Sales             | Gross Receipts    | \$ 118.25   | \$ 100,000             | \$ 1.18                    | Annual                      | 21.166            |
| 44 | L266       | Wholesale --Blind           | Gross Receipts    | -           | N/A                    | \$ 1.18                    | Annual                      | 21.166            |
| 45 | L366       | Wholesale Multimedia        | Gross Receipts    | \$ 118.25   | \$ 100,000             | \$ 1.18                    | Annual                      | 21.166            |
| 46 | L766       | Adult Bookstore             | Gross Receipts    | \$ 118.25   | \$ 100,000             | \$ 1.18                    | Annual                      | 21.166            |
| 47 | L167       | Retail Sales                | Gross Receipts    | \$ 110.86   | \$ 75,000              | \$ 1.48                    | Annual                      | 21.167            |
| 48 | L267       | Retail -- Blind             | Gross Receipts    | -           | N/A                    | \$ 1.48                    | Annual                      | 21.167            |
| 49 | L367       | Retail Multimedia           | Gross Receipts    | \$ 110.86   | \$ 75,000              | \$ 1.48                    | Annual                      | 21.167            |
| 50 | L767       | Retail Adult Books          | Gross Receipts    | \$ 110.86   | \$ 75,000              | \$ 1.48                    | Annual                      | 21.167            |
| 51 | L169       | Christmas Trees             | Flat              | \$ 29.56    | N/A                    | N/A                        | Quarterly                   | 21.169            |
| 52 | L170       | Christmas Tree Deposit      | Flat              | \$ 200.00   | N/A                    | N/A                        | Quarterly                   | 21.170            |
| 53 | L187       | Common Carrier Bus          | Special Worksheet | \$ 14.78    | N/A                    | N/A                        | Annual                      | 21.187            |
| 54 | L287       | Common Carrier Bus          | Special Worksheet | -           | N/A                    | N/A                        | Quarterly                   | 21.187            |
| 55 | L188       | Contractor - LA Business    | Gross Receipts    | \$ 177.38   | \$ 60,000              | \$ 1.18                    | Annual                      | 21.188            |
| 56 | L288       | Contractor -- B Gross       | Salaries          | -           | N/A                    | \$ 2.96                    | Annual                      | 21.188            |
| 57 | L388       | Contractor Outside LA       | Gross Receipts    | \$ 177.38   | \$ 60,000              | \$ 1.18                    | Annual                      | 21.188            |
| 58 | L289       | Miscellaneous Services      | Gross Receipts    | \$ 49.67    | \$ 12,000              | \$ 4.14                    | Annual                      | 21.189.1          |



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| 59 | L389       | Radio-TV Broadcaster       | Gross Receipts    | \$ 110.86   | \$ 75,000              | \$ 1.48                    | Annual            | 21.189.2          |
| 60 | L589       | Radio/TV Multimedia        | Gross Receipts    | \$ 110.86   | \$ 75,000              | \$ 1.48                    | Annual            | 21.189.4          |
| 61 | L489       | Child Care Provider        | Gross Receipts    | \$ 23.65    | \$ 20,000              | \$ 1.18                    | Annual            | 21.189.3          |
| 62 | L689       | City Wide Multimedia       | Gross Receipts    | \$ 118.25   | \$ 100,000             | \$ 1.18                    | Annual            | 21.189.3          |
| 63 | L789       | City Wide Multimedia       | Gross Receipts    | \$ 118.25   | \$ 100,000             | \$ 1.18                    | Annual            | 21.189.3          |
| 64 | L190       | Professions                | Gross Receipts    | \$ 106.43   | \$ 18,000              | \$ 5.91                    | Annual            | 21.190            |
| 65 | L390       | Professions Multimedia     | Gross Receipts    | \$ 106.43   | \$ 18,000              | \$ 5.91                    | Annual            | 21.190            |
| 66 | L790       | Massage Parlor             | Gross Receipts    | \$ 106.43   | \$ 18,000              | \$ 5.91                    | Annual            | 21.190            |
| 67 | L191       | Health Maintenance         | Gross Receipts    | \$ 106.43   | \$ 18,000              | \$ 5.91                    | Annual            | 21.191            |
| 68 | L192       | Personal Property Rental   | Gross Receipts    | \$ 177.38   | \$ 60,000              | \$ 2.96                    | Annual            | 21.192            |
| 69 | L392       | Property Rental Multimedia | Gross Receipts    | \$ 177.38   | \$ 60,000              | \$ 2.96                    | Annual            | 21.192            |
| 70 | L193       | Sale Real Property         | Gross Receipts    | \$ 177.38   | \$ 60,000              | \$ 2.96                    | Annual            | 21.193            |
| 71 | L194/T194  | Transporting Persons       | Special Worksheet | \$ 54.99    | N/A                    | N/A                        | Annual            | 21.194            |
| 72 | L195/T195  | Trucking/Hauling           | Special Worksheet | \$ 88.69    | N/A                    | N/A                        | Annual            | 21.195            |
| 73 | L196       | Misc. Trucking             | Flat              | \$ 88.69    | N/A                    | N/A                        | Annual            | 21.196            |
| 74 | L197       | Telephone Service          | Gross Receipts    | \$ 70.95    | \$ 60,000              | \$ 1.18                    | Annual            | 21.197            |