



City of Los Angeles

Business Tax Rate Table for 2006 (with a 3.1 % Rate Reduction)

Fund / Class	Description	Type of Tax Base	Minimum Tax	Minimum Gross Receipts	Tax Rate per add'l \$1000	Payment Frequency	LAMC Code Section
L056	Auto Park	gross receipts	\$ 171.88	\$ 30,000	\$ 5.73	Annual	21.56
L059	Sporting Events	gross receipts	\$ 103.13	\$ 36,000	\$ 2.87	Annual	21.59
L065	Vending Machines	gross receipts	\$ 143.23	\$ 25,000	\$ 2.87	Annual	21.65
L078	Collection Agency	gross receipts	\$ 859.39	\$ 300,000	\$ 2.87	Annual	21.78
L079	Commission Broker	gross receipts	\$ 88.80	\$ 25,000	\$ 3.56	Annual	21.79
L379	Commission Broker Multimedia	gross receipts	\$ 88.80	\$ 25,000	\$ 3.56	Annual	21.79
L779	Commission Broker Adult Books	gross receipts	\$ 88.80	\$ 25,000	\$ 3.56	Annual	21.79
L080	Telemarketing	gross receipts	\$ 88.80	\$ 25,000	\$ 3.56	Annual	21.80
L098	Commercial Rental	gross receipts	\$ 107.42	\$ 75,000	\$ 1.43	Annual	21.98
L298	Swap Meet Operator	gross receipts	\$ 107.42	\$ 75,000	\$ 1.43	Annual	21.98.1
L498	Antique Promoter	gross receipts	\$ 107.42	\$ 75,000	\$ 1.43	Annual	21.98.2
L099	Hotel, Apartment	gross receipts	\$ 107.42	\$ 75,000	\$ 1.43	Annual (\$20,000 Exemption)	21.99
L799	Adult Motel	gross receipts	\$ 107.42	\$ 75,000	\$ 1.43	Annual	21.99
L102	Laundry/Cleaner/Shoe Repair	gross receipts	\$ 107.42	\$ 75,000	\$ 1.43	Annual	21.102
L141	Storage, Freight Forward	gross receipts	\$ 171.88	\$ 60,000	\$ 2.87	Annual	21.141
L143	Tugboat	gross receipts	\$ 103.13	\$ 18,000	\$ 1.14	Annual	21.143
L147	Theater	gross receipts	\$ 64.46	\$ 45,000	\$ 1.43	Annual	21.147
L747	Adult Theater	gross receipts	\$ 64.46	\$ 45,000	\$ 1.43	Annual	21.147
L166	Wholesale Sales	gross receipts	\$ 114.58	\$ 100,000	\$ 1.14	Annual	21.166
L266	Wholesale--Blind	gross receipts			\$ 1.14	Annual	21.166
L366	Wholesale Multimedia	gross receipts	\$ 114.58	\$ 100,000	\$ 1.14	Annual	21.166
L766	Wholesale Adult Bookstore	gross receipts	\$ 114.58	\$ 100,000	\$ 1.14	Annual	21.166
L167	Retail Sales	gross receipts	\$ 107.42	\$ 75,000	\$ 1.43	Annual	21.167
L267	Retail--Blind	gross receipts			\$ 1.43	Annual	21.167
L367	Retail Multimedia	gross receipts	\$ 107.42	\$ 75,000	\$ 1.43	Annual	21.167
L767	Retail Adult Books	gross receipts	\$ 107.42	\$ 75,000	\$ 1.43	Annual	21.167
L188	Contractor	gross receipts	\$ 171.88	\$ 60,000	\$ 1.14	Annual	21.188
L288	Contractor-B Gross	gross receipts			\$ 2.87	Annual	
L289	Miscellaneous Services	gross receipts	\$ 48.13	\$ 12,000	\$ 4.01	Annual	21.189.1
L389	Radio/TV Broadcaster	gross receipts	\$ 107.42	\$ 75,000	\$ 1.43	Annual	21.189.2
L589	Radio/TV Multimedia	gross receipts	\$ 107.42	\$ 75,000	\$ 1.43	Annual	21.189.4
L489	Child Care Provider	gross receipts	\$ 22.92	\$ 20,000	\$ 1.14	Annual	21.189.3
L689	City wide multimedia	gross receipts	\$ 114.58	\$ 100,000	\$ 1.14	Annual	21.189.4



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L789	City wide multimedia	gross receipts	\$ 114.58	\$ 100,000	\$ 1.14	Annual	21.189.4
L190	Professions	gross receipts	\$ 103.13	\$ 18,000	\$ 5.73	Annual	21.190
L390	Professions Multimedia	gross receipts	\$ 103.13	\$ 18,000	\$ 5.73	Annual	21.190
L790	Massage Parlor	gross receipts	\$ 103.13	\$ 18,000	\$ 5.73	Annual	21.190
L191	Health Maintenance	gross receipts	\$ 103.13	\$ 18,000	\$ 5.73	Annual	21.191
L192	Personal Property Rental	gross receipts	\$ 171.88	\$ 60,000	\$ 2.87	Annual	21.192
L392	Property Rental Multimedia	gross receipts	\$ 171.88	\$ 60,000	\$ 2.87	Annual	21.192
L193	Sale Real Property	gross receipts	\$ 171.88	\$ 60,000	\$ 2.87	Annual	21.193
L197	Telephone Service	gross receipts	\$ 68.75	\$ 60,000	\$ 1.14	Annual	21.197