



City of Los Angeles

Business Tax Rate Table for 2007 (includes a 4.0% 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	\$165.00	\$30,000	\$5.50	Annual	21.56
L059	Sporting Events	Gross Receipts	\$99.36	\$36,000	\$2.76	Annual	21.59
L065	Vending Machines	Gross Receipts	\$137.50	\$25,000	\$2.76	Annual	21.65
L078	Collection Agency	Gross Receipts	\$828.00	\$300,000	\$2.76	Annual	21.78
L079	Commission Broker	Gross Receipts	\$85.50	\$25,000	\$3.42	Annual	21.79
L379	Commission Broker Multimedia	Gross Receipts	\$85.50	\$25,000	\$3.42	Annual	21.79
L779	Commission Broker Adult Books	Gross Receipts	\$85.50	\$25,000	\$3.42	Annual	21.79
L080	Telemarketing	Gross Receipts	\$85.50	\$25,000	\$3.42	Annual	21.80
L098	Commercial Rental	Gross Receipts	\$102.75	\$75,000	\$1.37	Annual	21.98
L298	Swap Meet Operator	Gross Receipts	\$102.75	\$75,000	\$1.37	Annual	21.98.1
L498	Antique Promoter	Gross Receipts	\$102.75	\$75,000	\$1.37	Annual	21.98.2
L099	Hotel, Apartment	Gross Receipts	\$102.75	\$75,000	\$1.37	Annual (\$20,000 Exemption)	21.99
L799	Adult Motel	Gross Receipts	\$102.75	\$75,000	\$1.37	Annual	21.99
L102	Laundry / Cleaner / Shoe Repair	Gross Receipts	\$102.75	\$75,000	\$1.37	Annual	21.102
L141	Storage, Freight Forward	Gross Receipts	\$165.60	\$60,000	\$2.76	Annual	21.141
L143	Tugboat	Gross Receipts	\$99.00	\$18,000	\$1.09	Annual	21.143
L147	Theater	Gross Receipts	\$61.65	\$45,000	\$1.37	Annual	21.147
L747	Adult Theater	Gross Receipts	\$61.65	\$45,000	\$1.37	Annual	21.147
L166	Wholesale Sales	Gross Receipts	\$109.00	\$100,000	\$1.09	Annual	21.166
L266	Wholesale - Blind	Gross Receipts			\$1.09	Annual	21.166
L366	Wholesale Multimedia	Gross Receipts	\$109.00	\$100,000	\$1.09	Annual	21.166
L766	Wholesale Adult Bookstore	Gross Receipts	\$109.00	\$100,000	\$1.09	Annual	21.166
L167	Retail Sales	Gross Receipts	\$102.75	\$75,000	\$1.37	Annual	21.167
L267	Retail - Blind	Gross Receipts			\$1.37	Annual	21.167
L367	Retail Multimedia	Gross Receipts	\$102.75	\$75,000	\$1.37	Annual	21.167
L767	Retail Adult Books	Gross Receipts	\$102.75	\$75,000	\$1.37	Annual	21.167
L188	Contractor	Gross Receipts	\$165.60	\$60,000	\$1.09	Annual	21.188
L288	Contractor-B Gross	Gross Receipts			\$2.76	Annual	21.188
L289	Miscellaneous Services	Gross Receipts	\$46.20	\$12,000	\$3.85	Annual	21.189.1
L389	Radio / TV / Broadcaster	Gross Receipts	\$102.75	\$75,000	\$1.37	Annual	21.189.2
L589	Radio / TV Multimedia	Gross Receipts	\$102.75	\$75,000	\$1.37	Annual	21.189.2
L489	Child Care Provider	Gross Receipts	\$21.80	\$20,000	\$1.09	Annual	21.189.3
L689	Hwd / North Hwd Multimedia	Gross Receipts	\$109.00	\$100,000	\$1.09	Annual	21.189.4
L789	Citywide Multimedia	Gross Receipts	\$109.00	\$100,000	\$1.09	Annual	21.189.4
L190	Professions	Gross Receipts	\$99.00	\$18,000	\$5.50	Annual	21.190
L390	Professions - Multimedia	Gross Receipts	\$99.00	\$18,000	\$5.50	Annual	21.190
L790	Professions - Massage	Gross Receipts	\$99.00	\$18,000	\$5.50	Annual	21.190
L191	Health Maintenance	Gross Receipts	\$99.00	\$18,000	\$5.50	Annual	21.191
L192	Personal Property Rental	Gross Receipts	\$165.60	\$60,000	\$2.76	Annual	21.192
L392	Property Rental Multimedia	Gross Receipts	\$165.60	\$60,000	\$2.76	Annual	21.192
L193	Sale of Real Property	Gross Receipts	\$165.60	\$60,000	\$2.76	Annual	21.193
L197	Telephone Service	Gross Receipts	\$65.40	\$60,000	\$1.09	Annual	21.197