



City of Los Angeles

Business Tax Rate Table 2009-Present

Class	Fund Category	Tax Year 2009-2015 Fund Class #	Tax Year 2016 (and beyond) Fund Class #	Tax Year 2009-2015 Tax rate Per \$1,000	Tax Year 2017 Tax rate per \$1,000
1	Child Care Provider, Multimedia Businesses, Telephone Companies, Tugboat and Barque Operators	L041	LGR1	1.01	1.01
		L041	LGR1	1.01	1.01
		L041	LGR1	1.01	1.01
		L041	LGR1	1.01	1.01
2	Wholesale Sales	L042	LGR1	1.01	1.01
3	Antique Show Promoter, Office, Commercial Bldg. Rental Hotel, Apartment, Swap Meet Operator	L043	LGR2	1.27	1.27
		L043	LGR2	1.27	1.27
		L043	LGR2	1.27	1.27
4	Laundry / Cleaner / Shoe Repair Retail Sales	L044	LGR2	1.27	1.27
		L044	LGR2	1.27	1.27
5	Radio and TV Broadcaster Theater	L045	LGR2	1.27	1.27
		L045	LGR2	1.27	1.27
6	Collection Agency, Personal Property Rental, Sporting Events Storage, Freight Forwarder Vending Machines	L046	L046	2.55	2.55
		L046	L046	2.55	2.55
		L046	L046	2.55	2.55
		L046	L046	2.55	2.55
7	Commission Broker Telemarketing	L047	L047	3.15	3.15
		L047	L047	3.15	3.15
8	Miscellaneous Services	L048	L048	3.56	3.56
9	Auto Park, Professions & Occupations, Health Maintenance Org.*	L049	L049	5.07	4.50
		L049	L049	5.07	4.50
		L049	L049	5.07	4.50
10	Mutual Funds**	L149	L149	0.00	0.00
11	Retailers of New Passenger Motor Vehicles	L171	L171	0.00	0.00

*** Note: L049 rates: 2018--\$4.25**

*** Note: L049 rates: 2017--\$4.50**

*** Note: L049 rates: 2016--\$4.75**

****Note: L149 Rates: 2012--\$3.38; 2013--\$1.69**

Class	Fund Category	4/8/2011-6/20/2013 Tax Rate per \$1,000	6/21/2013-12/31/2017 Tax Rate per \$1,000
L050	Medical Marijuana Collective	50.00	60.00

Class	Fund Category	Minimum Tax	Minimum Gross Receipts	Tax Rate per (add'l) \$1,000
L188	Contractor	153.00	60,000	1.01
L288	Contractor - B Gross	N/A	N/A	2.55
L193	Sale of Real Property	153.00	60,000	2.55