



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	21.62
L063	Amusement Machines	machine	\$22.17	\$22.17/ Machine	Annual	21.63
L763	Adult Arcade	machine	\$22.17	\$22.17/ Machine	Annual	21.63
L064	Music Machines	machine	\$22.17	\$22.17/ Machine	Annual	21.64
L265	Service Machines	machine	\$22.17	\$22.17/ Machine	Annual	21.65.1
L465	Service Machines	machine	\$22.17	\$22.17/ Machine	Annual	21.65.1
L070	Bowling Alley, Skee-ball, etc.	alley	\$54.99	\$54.99/ alley	Annual	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	square feet			Quarterly	21.83
L783	Adult Cabaret	square feet			Quarterly	21.83
L085	Public Dance	flat	\$177.38		Daily	21.85
L094	Rides	flat	\$443.44		Annual	21.94

Fund/Class	Description	Type of Tax Base	Minimum Tax	Tax Rate per add'l Unit/ \$1,000	Payment Frequency	LAMC Code Section
L108	Lending Money	Flat	\$2,660.63		Annual (Prorated)	21.108
L109	Motion Picture	costs	\$145 plus \$1.30 over \$5.0 million; cap at \$9,245	\$1.30	Annual	21.109
L309	Motion Picture Multi	costs	\$145 plus \$1.30 over \$5.0 million; cap at \$9,245	\$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		1.48% of gross receipts		Annual	21.187
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
L398	Swap Meet Op-Space	space per day	\$0.59		Monthly	21.98.1
C016	Parking Occupancy		10% of gross receipts		Monthly	Article 1.15
*C017	OPG Franchise Fee-Period 1		7% of gross receipts		Monthly	*
*C018	Vehicle Forfeiture- Period 1	Unit	\$0.50		Monthly	*
*C019	Vehicle Release Fee-Period 1	Unit	\$100.00		Monthly	*
*C020	Vehicle Release Fee-Period 1	Unit	\$115.00		Monthly	*
*C027	OPG Franchise Fee-Period 2		7% of gross receipts		Monthly	*

Fund/Class	Description	Type of Tax Base	Minimum Tax	Tax Rate per add'l Unit/ \$1,000	Payment Frequency	LAMC Code Section
*C028	Vehicle Forfeiture- Period 2	Unit	\$0.50		Monthly	*
*C029	Vehicle Release Fee-Period 2	Unit	\$100.00		Monthly	*
*C030	Vehicle Release Fee-Period 2	Unit	\$115.00		Monthly	*
H012	Transient Occupancy		14% of gross receipts		Monthly	Article 1.7
**H013	Transient Occupancy - Zero		Zero		Monthly	**
***H014	LATMD-Tourism Bid		2.0% of gross receipts 1.5% prior to 202205M		Monthly	***
****H022	Transient Occupancy - Home		14% of gross receipts		Monthly	****
K008	Commercial Tenant's Occupancy	gross receipts		\$1.48	Quarterly	Article 1.3
U004	Communications (Telephone) Users		9% of gross receipts		Monthly	Article 1.1
U005	Electrical Users		12.50% of gross receipts		Monthly	Article 1.1
U006	Gas Users		10% of gross receipts		Monthly	Article 1.1

*Los Angeles Police Commission and its Commission Investigation Division (CID) oversee regulation of the Official Police Garages (OPG)

**Contracts overseen by the Controller's Office

***PLEASE NOTE: H014 (Los Angeles Tourism Marketing District) is an Assessment, not a Tax and only applies to hotels and motels with 50 rooms or more

**** Vacation/Short-term Rentals of any kind (i.e. houses, condos, rooms, or spaces) rented directly by the owner/operator, by property management companies, or via internet travel services