



FINANCE DEPARTMENT  
REVENUE DIVISION

CITY OF SACRAMENTO  
CALIFORNIA

CITY HALL  
915 I STREET, ROOM 1214  
SACRAMENTO, CA  
95814-2696

REVENUE SERVICES  
(916)808-8500

## CITY OF SACRAMENTO BUSINESS TAX INFORMATION

### BROKERS

Section 3.08.180 (Business Operations Tax), of the Sacramento City Code states that every person engaged in the business of a broker shall pay a Business Operations Tax of \$100.00 for the principal broker or broker of record plus \$30.00 for each employee, agent, representative or independent contractor subject to supervision by a principal broker or broker of record who devotes time to handling rents, listing property, collecting or selling property, soliciting or writing insurance policies or working as a salesperson or floor person. The maximum annual tax liability for any person under this section shall be \$5,000.

A Business Improvement Area (BIA) fee is assessed on businesses in certain areas of the City. The current business improvement areas are Downtown, Old Sacramento, Stockton Boulevard, Franklin Boulevard and Del Paso Boulevard. You should inquire at (916) 808-8500 to determine if your business is in one of these areas or an area subject to BIA fees subsequent to this publication.

On September 19, 2012, Legislature approved and the Governor signed into law SB1186 which adds a state fee of \$1.00 on "any" applicant for a local business license or similar instrument or permit, or renewal thereof, Effective January 1, 2013. The purpose is to increase disability access and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance federal and state disability laws. All businesses are subject to this fee including: rental properties, out-of-town businesses, home-based businesses.

Send the completed application, payment and most current employee roster to:

City of Sacramento  
Revenue Division  
915 I Street, Room 1214  
Sacramento, CA 95814

Your cooperation is appreciated.

