



FINANCE DEPARTMENT  
REVENUE DIVISION

CITY OF SACRAMENTO  
CALIFORNIA

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

REVENUE SERVICES  
(916)808-8500

### PROFESSIONAL BUSINESS OWNERS

The City of Sacramento Business Operation Tax for Professional Business Owners is as follows:

Professionals - General: Every person engaged in the profession of accountant, architect, attorney, audiologist, bacteriologist, Certified Public Accountant, engineer, dentist, mortician, optometrist, osteopath, physician, podiatrist, psychologist, surgeon, or veterinarian shall pay an annual business operations tax determined by the number of years the individual has been licensed by the State of California to practice such profession.

Your business has been classified in the professionals' category. Every person within this category shall pay an annual business operations tax as follows:

<u>No. of Years Licensed by State of California</u>	<u>Base Fee</u>
1 - 3 years	\$ 75.00
4 - 6 years	\$150.00
7 + years	\$300.00

In addition to the base fee, \$30.00 will be charged for each professional employee who is also licensed by the State, but not a shareholder in the business.

**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 with payment to: 915 I Street, Room 1214, Sacramento CA 95814.

If you have any further questions regarding the professional category contact the Revenue Service section at (916) 808-8500.