



# City of Los Angeles

## Business Tax Rate Table 2009-Present

| Class | Fund Category  | Tax Year 2009-2015<br>Fund Class # | Tax Year 2016<br>(and beyond)<br>Fund Class # | Tax Year 2009-2015 Tax rate<br>Per \$1,000 | Tax Year 2017<br>Tax rate<br>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<br>Tax Rate per \$1,000 | 6/21/2013-Present<br>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                         |