

Business Tax Rates and Fees

The Office of the City Treasurer bills retroactively for up to three (3) years with a late fee applicable to each year. The annual fee for the Business Tax Certificate is based on the number of employees:

- \$34.00 for a business with twelve (12) employees or fewer.
- \$125.00 plus \$5.00 per employee for a business with thirteen (13) employees or more.

Zoning Use Clearance Fee (ZUC)

All businesses located in San Diego City limits will be charged an additional \$17.00 fee for ZUC upon initial application. This fee will also be assessed when a change of location or change of business activity is filed with this office. If your business is denied a ZUC, the business is not permitted to operate at the business location. The City of San Diego's Zoning Office will send you a denial letter. The Zoning office can be reached at (619) 446-5000.

Senate Bill 1186 – State Mandated Fee

[Senate Bill 1186](#) requires cities and counties to collect a state mandated fee of \$1.00 from any applicant for a local business license or equivalent instrument or permit, and from any applicant for the renewal of business license or equivalent instrument and permit beginning January 1, 2013 through December 31, 2018.

Business Tax Late Fees

Businesses that fail to pay the tax within 15 days from the business start date will be assessed a late fee of \$25.00 or 10% of the amount owed, whichever is greater. Beginning one calendar month from the due date of the Business Tax, a penalty of 1% per month will be added to any past due business taxes and late fees.

Surcharges

In addition to the penalties for delinquent payment, all businesses found to be operating without having paid the Business Tax will pay a surcharge of \$68.00 for small business (12 employees or fewer) or \$250.00 for large business (13 employees or more).

Business Improvement District Fees

If your business is located in a Business Improvement District (BID), you may be subject to additional fees. BIDs are authorized by State law to assess benefited businesses for the cost of certain improvements or activities. These activities are generally promotional in nature. Once a BID is established, the Office of the City Treasurer collects the assessment and the City disburses it to the appropriate entity representing the district businesses pursuant to an annual operating agreement. There are currently eighteen (18) active BIDs in the City of San Diego. Questions regarding BIDs should be directed to the Office of Small Business Staff at (619) 236-6700 or via email at sdbusiness@sanidiego.gov.

BID Late Fees

Businesses that fail to pay the BID fee by the date business has commenced will be charged a late fee of \$25.00 or 10% of the amount owed, whichever is greater. Beginning one calendar month from the due date of the BID, a penalty of 1% per month will be added to any past due BID fees and BID late fees.

Taxes And Fees

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Important City Resources

To Apply, Renew and Verify Business Licenses or Business Tax Certificates visit www.sandiego.gov

[Business Tax Fees](#)

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For Assistance Call 619-615-1500 or Email btax@sanidiego.gov