



## **SAN BENITO COUNTY CLASSIFICATION AND TAX RATE (5.03.122)**

Effective July 1, 2019

- (A) **Class A.** Each retail, wholesale, construction, and manufacturing business, excluding a mining operation, and each business for which no other classification is provided in this section, shall be treated as a class A business.
- The base license tax is \$118.80 plus the employee multiplier
  - Employee multiplier is \$2.64 per average number of employees
- (B) **Class B.** Each service business, hotel and motel, rental property, entertainment services, food service, apartment house, each business engaged in the leasing or renting of commercial or industrial space, and each business engaged in providing recreation and entertainment services and facilities, shall be treated as a class B business.
- The base license tax is \$118.80 plus the employee multiplier
  - Employee multiplier is \$5.22 per average number of employees
- (C) **Class C.** Each professional shall be treated as a class C business.
- The base license tax is \$118.80 plus the employee multiplier
  - Employee multiplier is \$7.80 per average number of employees
- (D) **Class D.** Each itinerant vendor shall be treated as a class D business.
- The base license tax is \$30.00 plus the employee multiplier
  - Employee multiplier is \$0.66 per average number of employees
- (E) **Class E.** Each mining operation shall be treated as a class E business.
- The base license tax is \$118.80 plus the tonnage multiplier
  - Employee multiplier is \$0.10 per ton of minerals depleted

*Commencing on July 1, 2019, and every July 1 thereafter, the Tax Administrator shall annually adjust the amount of the basic license tax rates, the employer multiplier rates, and the tonnage multiplier rates. The basic license rate, the rates for the average number of employees, and for the tonnage, for each class of business specified in § 5.03.122 and this section by the annual change in the Consumer Price Index, All Urban Consumers, for the San Francisco-Oakland-San Jose Metropolitan Area, published by the Bureau of Labor Statistics, or any replacement index published by the bureau ("index"). For example, on July 1, 2019, the basic license tax rates and the additional license tax rates shall be adjusted by multiplying them by the April 2019, index divided by the April, 2018 index, to determine the percentage increase in the Consumer Price Index. The tax rate once increased shall be rounded to the nearest cent.*