



**CITY OF SOUTH LAKE TAHOE BUSINESS AND PROFESSIONS TAX RENEWAL**  
**FISCAL YEAR: July 1, 2018 to June 30, 2019**  
**DUE BY: July 1, 2018**

PLEASE REVIEW PRINTED INFORMATION BELOW. LINE OUT INCORRECT DATA AND PRINT CORRECT OR MISSING INFORMATION IN THE SPACE PROVIDED ON THE RIGHT.

**IF NO LONGER IN BUSINESS, PLEASE NOTIFY OUR OFFICE OF THE CLOSURE DATE BY FAX, E-MAIL OR BY NOTING ON THIS FORM.**

BUSINESS NAME: .....

BUSINESS TYPE: .....

BUSINESS PHYSICAL LOCATION: .....

BUSINESS PHONE: .....

BUSINESS EMAIL ADDRESS: .....

MAILING ADDRESS: .....

.....

.....

.....

On October 11, 2017, Governor Brown signed into law AB-1379, which increases the state fee of \$1 to \$4 on any local business license effective January 1, 2018. The purpose is to increase disability access and compliance and to develop educational resources for businesses in order to facilitate compliance with federal and state disability laws as specified. Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies: The Division of the State Architect at [www.dgs.ca.gov/dsa/Home.aspx](http://www.dgs.ca.gov/dsa/Home.aspx), The Department of Rehabilitation at [www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov), and The California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov).

**TAX COMPUTATION**

**BUSINESS ID:**

<b><u>Business and Professions Tax (See reverse side for computation instructions)</u></b>	
1. PRIOR YEAR GROSS RECEIPTS. (ROUND TO NEAREST \$1,000. \$1,000 MINIMUM).....	1. \$ _____
2. ALLOWABLE EXEMPTIONS (INSTRUCTIONS ON BACK. DOCUMENTATION MUST BE PROVIDED).....	2. \$ _____
3. NET TAXABLE GROSS (LINE 1 MINUS LINE 2).....	3. \$ _____
4. TAX RATE IS \$ _____ PER \$1,000 OF TAXABLE GROSS BASED ON BUSINESS CLASSIFICATION.....	
5. TOTAL TAX (LINE 3 ÷ BY 1000, THEN MULTIPY BY RATE FROM LINE 4) <b>\$19,946.00</b> MAXIMUM.....	5. \$ _____
6. \$46.00 ADMINISTRATIVE FEE + \$8.00 TECHNOLOGY FEE:.....	6. \$ 54.00
7. SUBTOTAL (LINES 5+6).....	7. \$ _____
8. STATE MANDATED DISABILITY ACCESS AND EDUCATION FEE*.....	8. \$ 4.00
9. TOTAL TAXES AND FEES \$20,004.00 MAXIMUM (LINES 7+8).....	9. \$ _____

\*\*\* SPECIAL FEE SECTION. SEE BACK FOR EXPLANATIONS AND EXAMPLES \*\*\*

<b><u>Ski Run Business Improvement District (SRBID) &amp; Ski Run Frontage Fee Assessment</u></b>	
10. 25% OF TOTAL TAX DUE (TOTAL FROM LINE 7 MULTIPLIED BY 0.25).....	10. \$ _____
11. FRONTAGE FEE BASED ON LINEAR FOOT MEASUREMENT FROM ASSESSORS'S PARCEL MAP.....	11. \$ _____

<b><u>Multi-Family Dwelling/Single Room Occupancy Ordinance (MFD/SRO)</u></b>	
12. MFD \$82.00 TIMES NUMBER OF UNITS (6 OR MORE UNITS).....	12. \$ _____
13. SRO \$82.00 TIMES NUMBER OF SRO UNITS.....	13. \$ _____

<b><u>Storm Water Inspection Fee per SLTCC § 7.15</u></b>	
14. \$218.00 FOR COMMERCIAL AND \$273.00 FOR INDUSTRIAL.....	14. \$ _____
<b>15. TOTAL DUE (ADD LINES 9 - 14).....</b>	<b>15. \$ _____</b>

**IF YOUR RENEWAL IS RECEIVED AFTER JULY 31, 2018 PENALTIES AND INTEREST APPLY (POSTMARKS NOT ACCEPTABLE):**

16. PENALTY: 10% PER MONTH OF BUSINESS AND PROFESSIONS TAX (LINE 7):.....	16. \$ _____
17. INTEREST: 1.5% PER MONTH OF BUSINESS AND PROFESSIONS TAX & PENALTY (LINES 7 + 16):.....	17. \$ _____
18. SKI RUN BID PENALTY: 10% PER MONTH OF SRBID & FRONTAGE FEE (LINES 10 + 11):.....	18. \$ _____
19. MFD OR SRO PENALTY: 10% PER MONTH OF MFD/SRO FEE (LINE 12 OR 13):.....	19. \$ _____
20. MFD OR SRO INTEREST: 1.5% PER MONTH OF MFD/SRO FEE & PENALTY (LINES 12+19 OR 13+19):.....	20. \$ _____
21. STORM WATER PENALTY: 10% PER MONTH OF STORM WATER FEE (LINE 14):.....	21. \$ _____
22. STORM WATER INTEREST: 1.5% PER MONTH OF STORM WATER FEE & PENALTY (LINES 14 + 21):.....	22. \$ _____
23. TOTAL PENALTIES AND INTEREST (ADD LINES 16 - 22).....	23. \$ _____
<b>24. TOTAL DUE PLUS PENALTIES AND INTEREST (LINE 15 PLUS LINE 23).....</b>	<b>24. \$ _____</b>

**COMPLETE REVERSE SIDE SECTIONS: BUSINESS & OWNER / PRIMARY OFFICER INFORMATION**

REMIT TO: CITY OF SOUTH LAKE TAHOE - REVENUE DIVISION, 1901 AIRPORT RD SUITE 210, SOUTH LAKE TAHOE, CA 96150

PHONE: 530-542-6012 / FAX: 530-542-6041 / EMAIL: [REVENUE@CITYOFSLT.US](mailto:REVENUE@CITYOFSLT.US) / WEBSITE: [WWW.CITYOFSLT.US](http://WWW.CITYOFSLT.US)

**BUSINESS AND PROFESSIONS TAX COMPUTATION INSTRUCTIONS**

**Line #1: Prior year gross receipts:**

Calculate your earnings for tax year 2017 - within the City limits and before deducting taxes and expenses

Enter the result on line 1 – Round to the nearest \$1,000.

If earnings are less than \$1,000 enter \$1,000 on line 1.

If you do not have a full year of 2017 prior year gross receipts, you must estimate 12 months of gross receipts based on the gross receipts received since the business opened.

**Line #2: Allowable Exemptions:** List the allowable exemptions in spaces below and provide proof of details with renewal forms. Allowable exemptions for your City of South Lake Tahoe Business and Professions Tax are not the same as federal and state income tax expenses or exemptions. All exemptions are subject to verification.

**Sales and other taxes:** This is any tax required by law to be included in the gross. Exemption is only allowed if documentation is provided.

For example, BOE returns for sales tax.

\$ \_\_\_\_\_

**Amounts collected for others as agent:** Exemption is allowed only if the agent or trustee furnishes a list of the names, addresses, business license numbers and amounts paid to others.

\$ \_\_\_\_\_

**Amount paid to sub-contractors:** This exemption is allowed to State Licensed Contractors only if the general contractor furnishes a list of the sub-contractors which include names, addresses, business license numbers and amounts paid.

\$ \_\_\_\_\_

Total Exemptions: enter this total on Line #2 \$ \_\_\_\_\_

**Line # 3:** Subtract Line 2 from Line 1.

**Line # 5:** Divide line 3 by 1000, then multiply the result by the rate from line 4. Not to exceed \$19,946.

**Line #4, 6 and 8** (preprinted): Please call if you need help determining your Tax Rate (530) 542-6012

**Line #7 and 9:** Math

**Line #10 and 11:** Only for properties with business addresses 1000-1236 Ski Run Blvd & 3668 Lake Tahoe Blvd.

**Line #12 and 13:** Multi-Family Dwellings (MFD) and Single Room Occupancy (SRO). Call Lydia Zuniga 530-542-7417 with questions.

**Line #14:** Storm Water Inspection Fee City Code § 7.15. Call Jason Burke 530-542-6038 with questions.

**Line #15:** Add Lines 9 through 14.

**Incomplete applications, failure to pay special assessments (SRBID, MFD, SRO, STORM WATER, ETC), or failure to sign where indicated will delay the issuance of your certificate. No City permit or entitlement of any type shall be issued if business & professions taxes, or any other monies owed the City, remain unpaid.**

**Pursuit to City Code §3.35.090, commercial landlords/building owners must provide a list of current tenants.**

**IF YOUR RENEWAL IS RECEIVED AFTER JULY 31, 2018 PENALTIES AND INTEREST APPLY (Postmarks not acceptable):**

Pursuant to City Code §3.35.120, gross receipts stated on line 1 are subject to audit and verification by the City of South Lake Tahoe. Records may be requested for a period of up to 3 prior years plus the current year. Records acceptable include a sworn statement from a certified public accountant, a copy of the business tax return, or the actual books and records of the business showing sales, receipts, purchases and other expenditures. For businesses with tax returns which do not match the gross receipts reported, documentation must be kept to show the discrepancy and how the gross receipts for South Lake Tahoe were determined. This is applicable to companies whose business is not conducted solely within the city limits of South Lake Tahoe.

**THE FOLLOWING SECTIONS MUST BE COMPLETED FOR VERIFICATION.**

**MARK BOX IF INFORMATION BELOW NEEDS TO BE UPDATED**

**CHECK ONE:**     SOLE PROPRIETORSHIP     CORPORATION     PARTNERSHIP     LLC OTHER \_\_\_\_\_

**OWNER / CORPORATION / LLC/ PRIMARY OFFICER INFORMATION:** If there are additional owners/officers, please attach a separate list.

*(Business & Professions Tax certificates are NON-TRANSFERABLE. If there has been a change in ownership, a new application must be submitted.)*

CORPORATION/PARENT COMPANY NAME (IF APPLICABLE) \_\_\_\_\_

PRIMARY OWNER/OFFICER NAME \_\_\_\_\_ TITLE \_\_\_\_\_

RESIDENCE ADDRESS: \_\_\_\_\_

CITY \_\_\_\_\_ ST \_\_\_\_\_ ZIP \_\_\_\_\_

RESIDENCE PHONE \_\_\_\_\_ SOCIAL SECURITY # (NOT REQUIRED IF AN FEIN IS PROVIDED) \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_

FEIN: FEDERAL EMPLOYER ID # (IF APPLICABLE) \_\_\_\_\_ SEIN: STATE EMPLOYER ID # (IF APPLICABLE) \_\_\_\_\_

CA STATE SELLERS PERMIT # (REQUIRED FOR RETAIL SALES, SALES TAX) \_\_\_\_\_

CA STATE LICENSE/CERTIFICATION # AND CLASS \_\_\_\_\_

(CONTRACTORS, MASSAGE THERAPISTS, COSMETOLOGY, HAIR DRESSERS, REALTOR/BROKERS, AND OTHERS REQUIRED TO HAVE A LICENSE/CERT FOR THEIR PROFESSION)

**I DECLARE UNDER PENALTY OF PERJURY THE INFORMATION CONTAINED ON THIS RENEWAL APPLICATION IS TRUE AND CORRECT.**

**SIGNATURE** \_\_\_\_\_ **TITLE** \_\_\_\_\_ **DATE** \_\_\_\_\_

MUST BE SIGNED BY RESPONSIBLE BUSINESS OWNER

## DISABILITY ACCESS REQUIREMENTS AND RESOURCES

### **NOTICE TO APPLICANTS FOR BUSINESS LICENSES AND COMMERCIAL BUILDING PERMITS:**

Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

DEPARTMENT OF  
GENERALSERVICES,  
Division of the State  
Architect, CASp Program

[www.dgs.ca.gov/dsa](http://www.dgs.ca.gov/dsa)

[www.dgs.ca.gov/casp](http://www.dgs.ca.gov/casp)

DEPARTMENT OF  
REHABILITATION  
Disability Access Services

[www.dor.ca.gov](http://www.dor.ca.gov)

[www.rehab.cahwnet.gov/](http://www.rehab.cahwnet.gov/)

[disabilityaccessinfo](http://disabilityaccessinfo)

DEPARTMENT OF  
GENERALSERVICES,  
California Commission on  
Disability Access

[www.cdda.ca.gov](http://www.cdda.ca.gov)

[www.cdda.ca.gov/resources-menu/](http://www.cdda.ca.gov/resources-menu/)

### **CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES**

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. Whether your business is moving into a newly constructed facility or you are planning an alteration to your current facility, by engaging the services of a Certified Access Specialist (CASp) early in this process you will benefit from the advantages of compliance and under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51-55.545), also benefit from legal protections.

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, for example, placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can provide plan review of your improvement plans and an access compliance evaluation of the public accommodation areas of your facility that may not be part of the alteration.

A CASp is a professional who has been certified by the State of California to have specialized knowledge regarding the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits, in the event that a construction-related accessibility claim is filed against them.

To find a CASp, visit [www.apps2.dgs.ca.gov/DSA/casp/casp\\_certified\\_list.aspx](http://www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx).

## DISABILITY ACCESS REQUIREMENTS AND RESOURCES

### GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING

State and federal programs to assist businesses with access compliance and access expenditures are available:

#### **Disabled Access Credit for Eligible Small Businesses**

FEDERAL TAX CREDIT—Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. For more information, refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at [www.irs.gov](http://www.irs.gov).

STATE TAX CREDIT—Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. For more information, refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at [www.ftb.ca.gov](http://www.ftb.ca.gov).

#### **Architectural and Transportation Barrier Removal Deduction**

FEDERAL TAX DEDUCTION—Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. For more information, refer to IRS Publication 535: Business Expenses at [www.irs.gov](http://www.irs.gov).

#### **California Capital Access Financing Program**

STATE FINANCE OPTION—The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at [www.treasurer.ca.gov/cpcfca/calcap/](http://www.treasurer.ca.gov/cpcfca/calcap/).

### FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

AMERICANS WITH DISABILITIES ACT OF 1990 (ADA) —The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities, and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at [www.ada.gov](http://www.ada.gov).

CALIFORNIA BUILDING CODE (CBC)—The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at [www.bsc.ca.gov](http://www.bsc.ca.gov).