



**CITY OF SOUTH LAKE TAHOE BUSINESS AND PROFESSIONS TAX
NEW APPLICATION FORM
FISCAL YEAR: July 1, 2022 to June 30, 2023**

**If located within the city limits
you must submit an approved Zoning/Building Application form first.**

BUSINESS NAME: _____

BUSINESS TYPE: (Describe the exact nature of the business to be conducted): _____

BUSINESS PHYSICAL LOCATION, CITY, STATE, ZIP: _____
(List address where individual consents to receive Service of Process per AB2184, Sec16000 1(a)(2) and 16100 1 (a)(2))

BUSINESS PHONE: _____

BUSINESS EMAIL ADDRESS: _____

↓↓ BUSINESS MAILING ADDRESS ↓↓ (If different from the Service of Process business address)

NAME: _____

STREET/PO BOX: _____

CITY, STATE, ZIP: _____

STATE EMPLOYER ID # _____ FEDERAL EMPLOYER ID # _____

CALIFORNIA STATE SELLERS PERMIT# (REQUIRED FOR RETAIL SALES) _____

CALIFORNIA STATE LICENSE # AND CLASS _____
(CONTRACTOR, MASSAGE THERAPIST, BARBERING AND COSMETOLOGY, PROFESSIONAL, ETC.)

TAX COMPUTATION

****SEE REVERSE SIDE FOR TAX COMPUTATION INSTRUCTIONS****

1. ESTIMATED GROSS RECEIPTS \$1,000 MINIMUM	1. \$	_____
2. TAX RATE _____ PER \$1,000 OF TAXABLE GROSS BASED ON BUSINESS CLASSIFICATION **		
3. TOTAL TAX (LINE 1 DIVIDED BY 1,000 THEN MULTIPLIED BY RATE FROM LINE 2) \$19,924 MAXIMUM	3. \$	_____
4. \$65.00 ADMINISTRATIVE + \$11.00 TECHNOLOGY FEE:	4. \$	76.00
5. SUBTOTAL (ADD LINES 3+4) \$20,000 MAXIMUM	5. \$	_____
6. STATE MANDATED DISABILITY ACCESS AND EDUCATION FEE	6. \$	4.00
7. TOTAL BUSINESS AND PROFESSIONS TAX (ADD LINES 5+6) \$20,004 MAXIMUM	7. \$	_____

*****SPECIAL FEE SECTION IF APPLICABLE*****

**Ski Run Business Improvement District (SRBID) & Ski Run Frontage Fee Assessment
(Business addresses 1000 - 1236 Ski Run Blvd & 3668 Lake Tahoe Blvd)**

8. 25% OF TOTAL TAX DUE (LINE 5 MULTIPLIED BY 0.25)	8. \$	_____
9. FRONTAGE FEE BASED ON LINEAR FOOT MEASUREMENT FROM ASSESSORS'S PARCEL MAP	9. \$	_____

Multi-Family Dwelling/Single Room Occupancy Ordinance (MFD/SRO)

10. MFD \$94.00 TIMES NUMBER OF UNITS (6 OR MORE UNITS)	10. \$	_____
11. SRO \$94.00 TIMES NUMBER OF SRO UNITS	11. \$	_____

Storm Water Inspection Fee per SLTCC § 7.15 (Restaurants and Automotive)

12. \$237.00 FOR COMMERCIAL AND \$297.00 FOR INDUSTRIAL	12. \$	_____
13. TOTAL DUE (ADD LINES 7 THROUGH 12)	13. \$	_____

NOTICE TO ALL BUSINESS & PROFESSIONS TAX APPLICANTS

- Please be advised that in accordance with City Code § 6.55.020, no use that is illegal under local, or state law shall be allowed within the City of South Lake Tahoe.
- Pursuant to City Code § 3.35.090 (A), the exact nature or kind of business for which a business certificate is requested must be furnished to the City of South Lake Tahoe.

SIGNATURE _____ **TITLE** _____ **DATE** _____

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

BUSINESS AND PROFESSIONS TAX COMPUTATION INSTRUCTIONS

FINANCE DEPT/REVENUE DIVISION 1901 LISA MALOFF WAY SUITE 210, SOUTH LAKE TAHOE CA 96150

PHONE 530-542-6012 / FAX 530-542-6041 REVENUE@CITYOFSLT.US / WWW.CITYOFSLT.US

NEW BUSINESS LICENSE APPLICANTS

Line #1. ESTIMATE your gross receipts for your business from your business start date to the end of the fiscal year (June 30). The business license fiscal year is July 1 to June 30. \$1,000 minimum. Gross receipts are your income before expenses.

Line #2. Determine your tax rate schedule by your type of business, as follows:

Schedule A - \$1.07 per thousand of gross: retail sales, restaurants, auto repair shops & print shops.

Schedule B - \$1.62 per thousand of gross: janitorial, motels, real estate, massage therapy, general contractors (with only class A or Class B Contractor's License-no Class C or D license), computer service, consulting (without a degree) and baby-sitting.

Schedule C - \$2.14 per thousand of gross: hairdressers, salons, taxi service, child care (State licensed for more than six children) and specialty building contractors (with Class C or D Contractor's license).

Schedule D - \$2.69 per thousand of gross: dentists, physicians, attorneys, civil engineers, optometrists, chiropractors, consultants (with degrees), and schools of instruction.

If your business is not shown, call (530) 542-6012 and a rate schedule will be assigned.

Line #3. Divide Line 1 by 1000, then multiply the result by the Tax Rate from Line 2.

Line #4 & 6 are prefilled.

Line #5 & 7 are math.

Line #8. Ski Run Business Improvement District Fee: 25% of total tax due (total from Line #5 multiplied by 0.25). Applies to those businesses on Ski Run Blvd with business addresses 1000-1236 Ski Run Blvd & 3668 Lake Tahoe Blvd.

Line #9. SRBID Frontage Fee: \$2.00 Per Linear Foot of property fronting on Ski Run Blvd. Measurement from Assessor's Parcel Map.

Line #10. Multi-Family Dwelling Ordinance MFD: Call Lydia Zuniga 530-542-7417 with questions.

Line #11. Single Room Occupancy SRO: Call Lydia Zuniga 530-542-7417 with questions.

Line #12. Storm Water Inspection Fee per SLTCC § 7.15: Call Jason Burke (530) 542-6038 with questions.

Line #13. Total Due: Add Lines 7 through 12. **This is the TOTAL Business and Professions Tax Due.**

Please note you are required to notify the Business License Department of any changes regarding your business information.

All City business licenses expire on June 30th of each year.

INCOMPLETE APPLICATIONS, FAILURE TO PAY SPECIAL ASSESSMENTS (SRBID, MFD, SRO, STORM WATER), OR FAILURE TO SIGN WHERE INDICATED WILL DELAY THE ISSUANCE OF YOUR CERTIFICATE.

BUSINESS OWNER/CORPORATION INFORMATION

CHECK BOX INDICATING TYPE OF BUSINESS OWNERSHIP:

OTHER: _____

SOLE PROPRIETORSHIP (COMPLETE SECTION 1) CORPORATION (COMPLETE SECTION 2) PARTNERSHIP (COMPLETE SECTION 2)

SECTION 1 – COMPLETE FOR SOLE PROPRIETORSHIP

NAME: _____ TITLE: _____

↓↓ NOT PUBLIC INFORMATION ↓↓

BUSINESS ADDRESS OR SERVICE OF PROCESS ADDRESS: _____

CITY: _____ ST: _____ ZIP: _____

RESIDENCE PHONE: _____ SS #, DRIVER LICENSE #, OR OTHER ID _____

SECTION 2 - COMPLETE FOR ALL OFFICERS OR PARTNERS

CORPORATION/LLC/PARTNERSHIP NAME: _____

↓↓ NOT PUBLIC INFORMATION ↓↓

OFFICER OR PARTNER NAME: _____ TITLE: _____

BUSINESS ADDRESS OR SERVICE OF PROCESS ADDRESS: _____

CITY: _____ ST: _____ ZIP: _____

BUSINESS PHONE: _____

OFFICER OR PARTNER NAME: _____ TITLE: _____

BUSINESS ADDRESS OR SERVICE OF PROCESS ADDRESS: _____

CITY: _____ ST: _____ ZIP: _____

BUSINESS PHONE: _____

BUSINESS LICENSES DO NOT AUTOMATICALLY CLOSE WHEN THEY EXPIRE. WHEN YOU ARE NO LONGER CONDUCTING BUSINESS WITHIN THE CITY OF SOUTH LAKE TAHOE, YOU MUST NOTIFY THIS OFFICE.



CITY OF SOUTH LAKE TAHOE

CITY OF SOUTH LAKE TAHOE
Development Services Department, Planning Division
1052 Tata Lane South Lake Tahoe CA 96150
Phone (530) 542-6010 • Fax (530) 541-7524
Web address: www.cityofslt.us/

ZONING/BUILDING CLEARANCE FOR BUSINESS LICENSE APPLICATION

MUST BE COMPLETED FOR ANY OF THE FOLLOWING:

- ANY NEW BUSINESS WITHIN THE CITY LIMITS (EXCEPT "OUT OF CITY" CONTRACTORS)
CHANGE OF BUSINESS LOCATION
BUSINESS CHANGE OF OWNERSHIP
HOME OCCUPATION

YOUR BUSINESS LICENSE WILL NOT BE PROCESSED UNTIL YOUR BUSINESS LOCATION HAS BEEN APPROVED BY THIS ZONING/BUILDING CLEARANCE FORM

LOCATION OF BUSINESS: SUITE/SPACE #:

NEW BUSINESS CHANGE OF BUSINESS LOCATION CHANGE OF OWNERSHIP HOME OCCUPATION*

* A business operated from a residence within the City limits may require a Home Occupation Permit

BUSINESS INFORMATION

NAME OF BUSINESS:

BUSINESS OWNER'S NAME:

CONTACT PERSON: TITLE:

PHONE: EMAIL:

MAILING ADDRESS:

DESCRIPTION OF BUSINESS (PLEASE BE SPECIFIC):

IF APPLICABLE, DESCRIBE EXTERIOR RENOVATIONS PLANNED FOR COMMERCIAL BUSINESS:

REQUIRES BUILDING PERMIT: YES NO REQUIRES PLANNING PERMIT: YES NO

IF APPLICABLE, DESCRIBE INTERIOR RENOVATIONS:

PROPOSED SIGNS: IF CHANGING OUT SIGNAGE: GO TO PLANNING LINK FOR SIGN APPLICATION.

IF BUILDING PERMIT IS REQUIRED: SEE SIGN CHECKLIST.

BUSINESS IS LOCATED: IN A MULTI-BUSINESS COMPLEX IS A STAND-ALONE BUSINESS

TENANT FLOOR SPACE OCCUPIED BY YOUR BUSINESS (SQUARE FEET):

NAME OF PREVIOUS BUSINESS IN LOCATION (IF APPLICABLE):

DESCRIPTION OF PREVIOUS BUSINESS (IF APPLICABLE):

** If change of use, please fill out TRPA Change In Operation Form and submit with application

Interior changes, including but not limited to, mechanical, structural, plumbing, and electrical will require a Building Permit. Exterior changes to a building require a design review by the Planning Division. Please contact the Permit Center at (530) 542-6010 for information regarding permits or visit our website at cityofslt.us. Please contact the Planning Division at (530) 542-6010, option 5 for design review or zoning enforcement questions. This form may be submitted via e-mail (planner@cityofslt.us) or in person/mail: 1052 Tata Lane, South Lake Tahoe, CA 96150.

New tenants must comply with readily achievable American Disabilities Act issues

By signing below, you are certifying that the above information is correct, and you understand that this approval only applies to the address noted above. If you move from this location, you will need to complete a new "Zoning/Building Clearance for Business License Application."

Business Owner's Signature: Date:

STAFF USE ONLY

ZONING INFORMATION:

LOCATION OF BUSINESS: _____ SUITE/SPACE #: _____

PLAN AREA/COMMUNITY PLAN AREA: _____

PROPOSED USE: _____

PERMISSIBLE USE IN THIS LOCATION: _____ YES _____ NO

REQUIRES HOME OCCUPATION PERMIT: _____ YES _____ NO

REQUIRES SPECIAL USE PERMIT: _____ YES _____ NO

STORMWATER INSPECTION APPLICABLE:

_____ COMMERCIAL (RESTAURANT/AUTOMOTIVE SERVICE/GAS STATION)

_____ INDUSTRIAL

PLANNING APPROVAL: Select _____ DATE: _____

BUILDING APPROVAL: Select _____ DATE: _____

ADDITIONAL COMMENTS: _____

CHANGE OF OPERATION:

PREVIOUS USE: _____

PROPOSED USE: _____

CHANGE OF OPERATION: _____ YES _____ NO

IF YES, MOBILITY MITIGATION FEES: \$ _____ PAID: \$ _____

WELCOME TO THE CITY OF SOUTH LAKE TAHOE

The City of South Lake Tahoe welcomes your business to our City. Located on the picturesque South Shore of America's largest alpine lake, South Lake Tahoe truly is a wonderful place to live, work, and play. As the only incorporated community in the Lake Tahoe Basin, our city takes great pride in being a central hub of one of the country's most popular tourism destinations.

South Lake Tahoe offers many new opportunities for local businesses. By joining forces with major organizations, we are on an accelerated path to a new dynamic era of controlled progress and ecological balance.

Through our website and by visiting our offices, you can learn about and communicate directly with any of our City Departments and elected officials.

Under the City of South Lake Tahoe's municipal code section 3.35.040, all businesses and professions that operate within the city limits are required to obtain a Business and Professions Tax Certificate and pay an annual business tax. The fees associated with this certificate raise revenue for the City's General Fund, which provides police and fire protection, street maintenance, parks and recreation, etc., while ensuring that all businesses operate in compliance with zoning requirements.

The Business License Tax is paid in advance. Most businesses pay based on their calendar year gross receipts. Business License renewals are due July 1st of each year. Penalties and interest are applied to all delinquent accounts unpaid after July 31st. It is the responsibility of the business license tax holder to insure the tax is paid each year.

CONTACT INFORMATION

~CITY OF SOUTH LAKE TAHOE~

[Business Licenses, Transient Occupancy Tax](#)
(530) 542-6012 * 1901 Lisa Maloff Way Suite 210
[Vacation Home Rental Permits](#)
(530) 542-6011 * 1052 Tata Lane
[Home-Based Occupations/Sign Requirements](#)
(530) 542-6020 * 1052 Tata Lane

~CHAMBER OF COMMERCE~

(775) 588-1728 * 169 Hwy 50, 3rd Fl, Stateline, NV
www.tahoechamber.org

~EL DORADO COUNTY~

[Recorder Clerk/ Fictitious Names](#) (530) 621-5490
[Business Licenses](#) (530) 621-5800
[Environmental Health](#) (530) 573-3450
[Assessor's Office](#) (530) 573-3422
[Planning & Building](#) (530) 621-5315
www.edcgov.us

~STATE OF CALIFORNIA~

[Secretary of State](#)
(Corporate filing)
(916) 653-6814 or (916) 657-5448
www.sos.ca.gov/business
[California Department of Tax and Fee Administration](#)
(Sellers/sales tax permits)
(800) 400-7115 * www.cdtfa.ca.gov
[Franchise Tax Board](#)
(State income taxes)
(800) 852-5711 * www.ftb.ca.gov
[Employment Development Department](#)
(State employer identification number)
(888) 745-3886 * www.edd.ca.gov/taxind.htm
[Contractors State License Board](#)
(Contractors licenses)
(800) 321-CSLB (2752) * www.cslb.ca.gov
[California Massage Therapy Council](#)
(Massage licenses)
(916) 669-5336 * www.camtc.org
[Board of Barbering & Cosmetology](#)
(Cosmetology licenses)
(800) 965-5210 * www.barbercosmo.ca.gov

~INTERNAL REVENUE SERVICE~

(Federal employer identification number)
(800) 829-1040 or 4933 * www.irs.ustreas.gov

City of South Lake Tahoe

BUSINESS AND PROFESSIONS TAX APPLICATION INSTRUCTIONS & INFORMATION



CITY OF SOUTH LAKE TAHOE

Finance Department * Revenue Division

1901 Lisa Maloff Way Suite 210
South Lake Tahoe, CA 96150-7004

phone: (530) 542-6012

fax: (530) 542-6041

website: www.cityofslt.us

email: revenue@cityofslt.us

FINANCE DEPARTMENT

1901 Lisa Maloff Way

SERVICES CENTER

1052 Tata Lane

POLICE DEPARTMENT

1352 Johnson Blvd

Business & Professions Tax Application Procedures

BUSINESS INFORMATION

A Business and Professions Tax Application must be completed by all new business owners conducting business in the City of South Lake Tahoe.

Please answer all questions on the Application that pertain to you and your type of business and be sure the information is accurate and legible.

A **Federal Employer ID Number (FEIN)** is required if you have employees or if your business is operated as a corporation or a partnership.

A **California State Employer ID Number (SEIN)** is required if you have employees and will pay more than \$100 in a given quarter.

A **California State license number** must be reported for building contractors, massage therapist, barbering/cosmetology and certain professions such as physicians, engineers, etc.

If your business is operated from your home or residence located in the City of South Lake Tahoe, you may need to obtain a **Home Occupation Permit** from the Planning Division prior to conducting business. See brochure titled "*Home Occupation Permits, Signs and Zoning*".

If you are a **Massage Therapist**, you must obtain a permit from the Police Department prior to conducting business.

If your business is required to collect sales or use tax, i.e. a retailer, a **Seller's Permit** must be obtained from the California Department of Tax and Fee Administration prior to conducting business. An Express Registration packet can be requested from the State Board by calling (800) 400-7115. You must inform the City of your Seller's Permit number once issued.

An application to register a **Fictitious Business Name** can be filed with the El Dorado County Clerk, (530) 573-3408, located at the El Dorado Center, 3368 Lake Tahoe Blvd., next to Bank of America and the DMV.

Approvals: All businesses located within the city limits must submit an approved Zoning/Building Application form. Please inquire if you are uncertain about this requirement. Your Business License may be delayed or denied if all approvals are not complete before submitting your business license application.

FORMS OF LEGAL ORGANIZATION

Complete the section that pertains to your business, whether it is a sole proprietorship, a partnership, or a corporation.

If your business has not been formally and legally organized as a partnership or a corporation, complete the section for sole proprietorship.

TAX COMPUTATION

Gross Revenue: The tax due is calculated based on the gross revenue for your business. In order to determine the tax for the first year of your business, estimate the gross receipts for your business from the first day you operated your business to the end of the City's business license fiscal year, June 30. This amount, rounded to the nearest thousand, is entered on the first line of the tax computation section of the application. Exemptions do not apply for the first year of operation.

Rate Schedule: The tax rate is determined by the type of business. Locate your business type and rate from among the following list:

"A" (\$1.07); retail and sales, restaurants and catering, auto repair shops, print shops, etc.

"B" (\$1.62); janitorial or cleaning services, motels, apartments/multi-family dwellings, real estate, massage therapists, general contractors, handyman services including snow removal, landscaping, chimney sweep, maintenance, computer services including internet-related services, ski and bicycle rentals, wedding chapels and planning services, delivery services, consulting (without a degree), baby-sitting, etc.

"C" (\$2.14); hairdressers, cosmetologists, salons, massage establishments, taxi service, child care (State licensed for more than six children), specialty contractors (such as carpentry, roofing, asphalt, etc.)

"D" (\$2.69); dentists, physicians, attorneys, civil engineers, optometrists, chiropractors, consultants (with degrees), schools of instruction, etc.

If your business type is not on the list, call the Revenue Division at (530) 542-6012 and a rate schedule will be assigned.

To determine the tax due, divide your business' gross revenue by 1000, then multiply that figure by the applicable tax rate.

EXAMPLE: You start your housecleaning business on January 1, and you estimate that you will receive \$10,000 in gross revenue from January 1 through June

30 of your first year in business. 10,000 divided by 1000 is 10. Your tax rate is \$1.62. 10 multiplied by \$1.62 equals your tax due: \$16.20.

ADMINISTRATIVE FEE

The administrative fee is a cost recovery fee set by the City Council. This administrative fee is added to the tax fee; the sum of these two numbers is the Total Due.

Once the application is complete and payment is received, you will receive a receipt and a temporary license, with a temporary tax number. Your permanent license, with your permanent tax number, will be mailed to the address provided on the application within 4-6 weeks. Approval from other departments may be necessary.

SPECIAL FEE SECTION

Ski Run Business Improvement District: This applies to businesses operating on Ski Run Blvd. between US Hwy 50 and Pioneer Trail. It was passed by Ord. No. 927 in January 2003 and is 25% of the total due.

Ski Run District Frontage Fee: This applies to property owners on Ski Run Blvd. between US Hwy 50 and Pioneer Trail. It was passed by Ord. No. 927 in January 2003 and is a flat fee for frontage property based on linear foot measurement from Assessor's Parcel Map.

Multi-Family Dwelling Ordinance: Multi-family dwellings of 6 or more units are required to pay inspection fees annually. Call Lydia Zuniga (530) 542-7417 with questions.

Storm Water Fee: Call Jason Burke (530) 542-6038 with questions.

TAX CERTIFICATE RENEWALS

A renewal form will be sent to you prior to June 30. The form and tax payment are due no later than July 31. If the form and fees are not received by July 31, penalties and interest will begin to accrue.

The tax fee due will be calculated based on actual gross revenue received during the prior year (either fiscal or calendar) and is added to the administrative fee to determine the Total Due.

IT IS YOUR RESPONSIBILITY TO INFORM THE CITY OF ANY CHANGES WITH YOUR BUSINESS. YOU MUST NOTIFY US WHEN THE BUSINESS CLOSES, OR SELLS, IF THERE IS A CHANGE IN ADDRESS, PHYSICAL OR MAILING, OR IF CONTACT INFORMATION CHANGES.

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
www.dgs.ca.gov/casp

**DEPARTMENT OF
REHABILITATION
Disability Access Services**

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

**DEPARTMENT OF
GENERALSERVICES,
California Commission on
Disability Access**

www.cdda.ca.gov
[www.cdda.ca.gov/resour
ces-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.

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.

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.

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.

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/cpcf/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.

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.

PREVENTION OF GENDER-BASED DISCRIMINATION: BUSINESS ESTABLISHMENTS' LEGAL OBLIGATIONS

The [Gender Tax Repeal Act of 1995](#) (Act) prohibits a business from discriminating based on a person's gender for prices of similar or like-kind goods and services. However, the Act does not prohibit price differences based on the amount of time, difficulty, or cost of providing the services.

In addition to prohibiting discrimination based on a person's gender, the Act **requires certain businesses** to clearly and conspicuously disclose to customers in writing the pricing for each standard service provided. The posting requirement applies to:

- Barbers and hair salons
- Tailors or businesses providing aftermarket clothing alterations
- Dry cleaners and laundries providing services to individuals

These businesses must follow **specific posting requirements**. The price list must:

- Clearly and completely display pricing for every standard service, which means the 15 most-frequently requested services.
- Use a font 14-point boldface or larger.
- Be posted in an area conspicuous to customers.

The business establishment must also provide a customer with a **complete written price list** upon request.

In addition, the business establishment **must display in a conspicuous place at least one sign**—printed in no less than 24-point boldface type—that states:

CALIFORNIA LAW PROHIBITS ANY BUSINESS ESTABLISHMENT FROM DISCRIMINATING, WITH RESPECT TO THE PRICE CHARGED FOR SERVICES OF SIMILAR OR LIKE KIND, AGAINST A PERSON BECAUSE OF THE PERSON'S GENDER. A COMPLETE PRICE LIST IS AVAILABLE UPON REQUEST.

Business establishments **may be fined \$1,000** for failing to correct within 30 days a violation of any of the requirements after receiving a written notice. The 30-day correction period only applies to posting violations and not to discriminatory pricing violations.

In addition, according to Civil Code section 52(a), a business may be liable for any amount determined by a jury, or a court sitting without a jury, up to three times the amount of actual damage but no less than \$4,000, plus any attorney's fees. However, an action under this section does not prohibit an aggrieved party from seeking any other available remedy or procedure.

OTHER PROVISIONS

This Act does not change or affect provisions of the Health and Safety Code, the Insurance Code, or other laws that govern a health care service plan, or insurer underwriting or rating practices.

To read the full text of the [Gender Tax Repeal Act of 1995](#) (Civil Code section 51.6), visit the California Legislative Information website at <https://leginfo.legislature.ca.gov>.

STATE OF CALIFORNIA
dca
DEPARTMENT OF CONSUMER AFFAIRS

