



City of Los Angeles

Business Tax Rate Table for 2009 (includes a 3.9% Rate Reduction)

Class	Fund Category	Tax Year 2007 (and prior) Fund Class #	Tax Year 2008 (and beyond) Fund Class #	Tax Year 2009 Tax rate per \$1,000
1	Child Care Provider	L489	L041	1.01
	Multimedia Businesses	L689 / L789	L041	1.01
	Telephone Companies	L197	L041	1.01
	Tugboat and Barge Operators	L143	L041	1.01
2	Wholesale Sales	L166 / L266 / L366 & L766	L042	1.01
3	Antique Show Promoter	L498	L043	1.27
	Office, Commercial Bldg. Rental	L098	L043	1.27
	Hotel, Apartment	L099 / L799	L043	1.27
	Swap Meet Operator	L298	L043	1.27
4	Laundry / Cleaner / Shoe Repair	L102	L044	1.27
	Retail Sales	L167 / L267 / L367 / L767	L044	1.27
5	Radio and TV Broadcaster	L389 / L589	L045	1.27
	Theater	L147 / L747	L045	1.27
6	Collection Agency	L078	L046	2.55
	Personal Property Rental	L192 / L392	L046	2.55
	Sporting Events	L059	L046	2.55
	Storage, Freight Forwarder	L141	L046	2.55
	Vending Machines	L065	L046	2.55
7	Comission Broker	L079 / L379 / L779	L047	3.15
	Telemarketing	L080	L047	3.15
8	Miscellaneous Services	L289	L048	3.56
9	Auto Park	L056	L049	5.07
	Professions & Occupations	L190 / L390 / L790	L049	5.07
	Health Maintenance Org.	L191	L049	5.07

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

Class	Fund Category	2008 Fee	2009 Fee
C009	Vehicle Release Fee	48.00	100.00
N005	Tobacco Permit Fee	205.00	300.00
	Duplicate Certificate	\$1.00 before 8/26/08	5.00

Reminder: Effective 11/01/08, Police Permit Fees increased for 2009.