

# License Taxes and Fees

**Administrative fees of \$15 for new applications and \$10 for renewals is charged for all licenses.**

**\*\*\*Senate Bill 1186 adds a state fee of \$4.00 on any application for a local business license or renewal.**

License Type	Initial License Tax	Expiration Date	Renewal Tax	
<i>Contractor w/City address</i>	\$100 per year	1 year from purchase	\$100 Renewal	License is required whether or not jobs are in Whittier
<i>Contractor - Out of City</i>	3 months - \$35 1 Year - \$100	3 months or 1 year from purchase	3 months - \$35 1 Year - \$100	License required if a job is done in Whittier
<i>Retail</i>	\$50 License Tax	Expires at the end of January each year	License tax based on gross receipts for prior calendar year	Retail businesses are storefront businesses that sell products
<i>Professionals*</i>	\$100 per professional (please see below)	1 year from purchase	Same as initial license	See below for definition of professional
<i>Home occupation</i>	\$70 License Tax	1 year from purchase	\$70 Renewal Tax	Any business operated in the home needs to obtain a license. Including, but not limited to online businesses.
<i>Rentals**</i>	\$50 License Tax	Expires either at the end of April or the end of December each year	License tax based on total rent collected for prior calendar year	Rentals that are 1-3 units expire at the end of April. Rentals containing 4 or more units expire at the end of December

\*Professionals – Per Whittier Municipal Code Section 5.04. Professionals are defined as the following:

Architect, accountant, attorney at law, bacteriologist, certified public accountant, chemist, chiropractor, civil engineer, chemical engineer, dentist, electrical engineer, entomologist, geologist, horticulturist, mechanical engineer, ophthalmologist, optometrist, osteopath, physician, podiatrist, psychologist, psychiatrist, radiologist, surgeon, and veterinarian.

The annual tax for professionals is as follows:

1 professional	\$100
2 professionals	\$200
3 or more professionals	\$300 plus \$25 per professional over 2

\*\*Rentals – the units stated are per parcel. Per Whittier Municipal Code a separate license is required for each address or parcel. Business licenses are required for all rentals including single family home rentals.

\*\*\*SB 1186 State Disability Access Fee

Any applicant for a local business license or equivalent instrument or permit, and from any applicant for the renewal of a business license or equivalent instrument or permit, shall pay an additional fee of four dollars (\$4) for that license, instrument, or permit, which shall be collected by the city, county, or city and county that issued the license, instrument, or permit.

"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)
- The California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov)"

If you are opening a business not described above, please call the Business License office at 562-567-9880.