

CITY OF SAN MARCOS
BUSINESS LICENSE TAX & FEE SCHEDULE

LICENSE TERM: Valid for one year from the last day of the month in which the license is first issued.
DUE DATE FOR RENEWALS: Renewals shall be due on or before the date of expiration.
PENALTY/DELINQUENT DATE: Assessed thirty days after due date. (25% per month, not to exceed 100% + delinquent fee – see below)

ONLY ONE RATE TYPE APPLIES*

1. IN CITY OR OUT OF CITY:

EXEMPT: See 3.08.030 of the San Marcos Municipal Code.

Fee: ----- No Fee

***CONTRACTORS:** You have an active State Contractor License with the Contractors State License Board.

- a) A & B General Contractors ----- \$100.00
b) C Subcontractors ----- \$ 50.00

2. IN CITY ONLY (NOT STATE LICENSED CONTRACTOR – SEE #1):

***EMPLOYEE FLAT RATE:** The business address is within the city limits of San Marcos **AND** you are not a State Licensed Contractor. Include owners and part time employees.

a)	0-5	employees -	\$ 20.00	j)	401-500	employees -	\$ 300.00
b)	6-10	employees -	\$ 30.00	k)	501-600	employees -	\$ 350.00
c)	11-20	employees -	\$ 50.00	l)	601-700	employees -	\$ 400.00
d)	21-30	employees -	\$ 70.00	m)	701-800	employees -	\$ 450.00
e)	31-50	employees -	\$ 80.00	n)	801-900	employees -	\$ 500.00
f)	51-100	employees -	\$100.00	o)	901-1000	employees -	\$ 550.00
g)	101-200	employees -	\$150.00	p)	1001-2000	employees -	\$ 650.00
h)	201-300	employees -	\$200.00	q)	2001-3000	employees -	\$ 750.00
i)	301-400	employees -	\$250.00	r)	3001-5000	employees -	\$1000.00

3. **OUT OF CITY ONLY (NOT STATE LICENSED CONTRACTOR – SEE #1):**

***DELIVERY BY VEHICLE:** Each person who **does not** have a business address within the city limits of San Marcos who delivers goods or provides a service by vehicle.

Tax: ----- \$40.00

***OTHER OUTSIDE BUSINESS:** Each person who **does not** have a business address within the city limits of San Marcos who provides a service other than outlined above under “Delivery by Vehicle”.

Tax: ----- \$ 60.00

BUSINESS LICENSE ADMINISTRATIVE FEES:

The Business License ordinance was amended so that effective March 14, 2025, the City will collect the below administrative fees for all business license-related activity, as allowed by Government Code 66016. These fees do not replace the current tax collected for Business Licenses.

This fee was authorized by City Council Resolution #2024-9389. For more information, please visit <https://www.san-marcos.net/departments/finance/business-licenses>

Description	Fee
In City Business License Issuance/Administrative (includes change in Business License owner/address/etc)	\$154
In City - Home Based Business License Issuance/Administrative (includes change in Business License owner/address/etc)	\$60
Out of City Business License Issuance/Administrative (includes change in Business License owner/address/etc)	\$16
Business License Renewal - Automatic (Email)	\$6
Business License Renewal - Manual (No Email)	\$16
Delinquent Business Licenses	\$45
Business License Appeal Hearings	\$1,528
Business License non-compliance (Delinquent/ No Business License) Code Inspections	\$476

***IN ADDITION TO THE TAX/FEE LISTED ABOVE, STARTING 1/1/2018, A STATE IMPOSED FEE OF \$4.00 WILL BE ADDED TO EVERY BUSINESS LICENSE UNLESS YOU FALL UNDER THE EXEMPT CATEGORY.**

On October 11, 2017, Governor Brown signed into law AB-1379 which adds a state fee of \$4 on any applicant for a local business license or similar instrument or permit, or renewal thereof starting on January 1, 2018. The purpose is to increase certified access specialist (CASP) training and certification within the local jurisdictions and to facilitate compliance with construction-related accessibility requirements.

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/Programs/programCert/casp.aspx

The Department of Rehabilitation at www.rehab.cahwnet.gov

The California Commission on Disability Access at www.ccda.ca.gov