



# COUNTY OF CONTRA COSTA

Treasurer-Tax Collector's Office—Business License Tax Division  
625 Court Street, Suite 100, Martinez, CA 94553-0063  
Tel. (925) 957-5280 Fax (925) 957-2898

## CANNABIS BUSINESS LICENSE APPLICATION

Separate application is required for persons engaged in more than one type of business.

Business Name \_\_\_\_\_

Business Location (Not a P.O. Box) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Bus. Phone ( ) \_\_\_\_\_

Mailing Address (If different) \_\_\_\_\_ E-mail \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ **CONTACT PREFERENCE:** U.S. Mail  **OR** E-Mail

**Where applicable Copies of the Certificate of Fictitious Business Name and/or Articles of Incorporation are required with application.**

Start Date: _____	Description of Business: _____
Ownership Type: <input type="checkbox"/> Corporation <input type="checkbox"/> Ltd. Liability Corporation <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Trust	
State License # (copy required): _____	Expiration Date: _____
Federal ID: _____	

**CONFIDENTIAL INFORMATION – Enter below names of Owners, Partners, or Corporate Officers**

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone ( ) \_\_\_\_\_  
First MI Last

Address \_\_\_\_\_ Cell Phone ( ) \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Social Security Number \_\_\_\_\_

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone ( ) \_\_\_\_\_  
First MI Last

Address \_\_\_\_\_ Cell Phone ( ) \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Social Security Number \_\_\_\_\_

**CONFIDENTIAL INFORMATION – In case of an emergency.**

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone ( ) \_\_\_\_\_  
First MI Last

Address \_\_\_\_\_ Cell Phone ( ) \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ E-mail \_\_\_\_\_

**PLEASE FILL IN THE APPROPRIATE BOXES BELOW AND SIGN**

If applicable, check the appropriate Exemption box:  A  B  C  D  E  F  
 See backside of application for explanation of choices.

**\*\*\*The Fees Below May Not Be Refundable\*\*\* Business License Fee Calculation**

Flat Fee per Business (Class A & B, see definition on back) .....	\$100.00 <sup>1</sup>	\$ _____
Full-Time Employees over one (see definition on back) ..... # Employees _____ X \$10.00 <sup>2</sup>		\$ _____
Tobacco Vendor License Fee (if applicable)..... # Locations _____ X \$287.00		\$ _____
Alcoholic Beverage Vendor License Fee (if applicable)..... # Locations _____ X \$400.00		\$ _____
Flat Fee per Business License (State Mandated for Disability Access).....	\$1.00	\$ _____
<b>Quarterly Proration</b> Q1=Jul-Sep Q2=Oct-Dec Q3=Jan-Mar Q4=Apr-Jun		
<sup>1</sup> Class A Bus. \$100.00 \$75.00 \$50.00 \$25.00		
<sup>2</sup> FT Employee \$10.00 \$7.50 \$5.00 \$2.50		
<b>Total Due and Payable (Sum of all lines)</b>		\$ _____

I declare under penalty of perjury that to my knowledge all information contained herein is complete, true and correct.

**Authorized Signature** \_\_\_\_\_ ORIGINAL NON-ELECTRONIC SIGNATURE ONLY **Title** \_\_\_\_\_ **Date** \_\_\_\_\_

Submit this business license application form together with full payment and a signed Notice of Compliance to the above address. Please make your check or money order payable to Contra Costa County Tax Collector. Do NOT mail cash. A business license will be mailed to the business address after the application is processed. Allow up to two weeks to receive your license. The expiration date for all business licenses is June 30, the last day of the county's fiscal year. A renewal application will be sent prior to the expiration date for the following fiscal year. It is important you notify this office for any changes in the information or status of your business. **NOTE:** The holder of the business license is not entitled to carry on any business that does not comply with other applicable laws nor to carry on any business in any building or on any premises situated in a zone or locality in violation of any law.

**PORTION OF CONTRA COSTA COUNTY  
BUSINESS LICENSE TAX ORDINANCE**

**Article 64-14.402 Definition & License Requirements**

**BUSINESS:** Includes all activities engaged in or caused to be engaged in within the unincorporated area of the County with the objective of gain, benefit or advantage, whether direct or indirect, to the taxpayer or to others, but does not include the services rendered by an employee to his or her employer or a casual or isolated transaction.

**AMUSEMENT AND ITINERANT BUSINESSES:** Includes only those businesses which are (1) not operated or carried on regularly throughout the year in the unincorporated area of the County, such as circuses, carnivals, and other exhibitions or entertainment on an occasional basis and not otherwise licensed and (2) involve the operation of a temporary place of sale, and itinerant vendors, peddlers, hawkers and solicitors.

**EMPLOYEE** means every person engaged in the operation or conduct of any business whether as an owner, any member of owner's family, partner, associate, agent, manager or solicitor, and any and all other persons engaged in such business. In addition, an "employee" means any person who works for or receives a salary for work in the unincorporated area of the county, from which Federal Withholding tax or Federal Insurance Contribution Act (FICA) funds have been withheld.

**FULL TIME EQUIVALENT EMPLOYEE:** Shall be calculated by ascertaining the total number of hours of service including vacation, or other paid leave, performed by all employees of applicant within the unincorporated area of the County during the previous year ending on December 31<sup>st</sup> and dividing the total number of hours of service thus obtained by the number of hours of service constituting a year's work of one full-time employee according to the custom of laws governing such employment. In the absence of other such standards, 1800 hours of service per year shall constitute one full-time employee. *Example: If you have 10 employees who worked a total of 10,000 hours during the year, you will declare 6 full-time equivalent employees (10,000 hours divided by 1800 hour standard = 5.55 or 6 rounded up).*

**EXEMPTIONS:** Exemptions must be requested and **acceptable annual proof must be presented** to the Tax Collector that shows the business meets one or more of the following criteria:

- A. Non-profit organizations as defined in Section 501 (c)(1), (2) or (3) of the Internal Revenue Code, as it currently exists or is hereafter amended.
- B. Business exempt from local taxation by virtue of the Constitution or applicable statutes of the United States or the State of California.
- C. Businesses with (proof of) annual gross receipts less than \$20,000 per year.
- D. Businesses which rent or lease to others no more than 4 residential dwelling units.
- E. Any public utility which pays a franchise tax to the County based on gross receipts. The exemption applies only to the businesses conducted under the franchise agreement.
- F. Every peddler, solicitor or person entitled to exemption from the payment of any license provided for in this chapter upon the ground that such license casts an unreasonable burden upon his/her right to engage in commerce with foreign nations or among the several states, or conflicts with the regulations of the United States Congress respecting interstate commerce.
- G. Businesses engaged in growing livestock, poultry or agricultural products for sale or disposal by the growers themselves.

**ANNUAL LICENSE:**

- A. All licenses issued, except daily licenses, and the first license issued to a new business, shall be issued and due for renewal effective July 1<sup>st</sup> and shall expire on the subsequent June 30<sup>th</sup>.
- B. Except for Contractors, new businesses shall have fees pro-rated to the beginning of the quarter in which the business is established and the license will expire June 30<sup>th</sup>.
- C. All daily license fees are due in advance by the day prior to the start of the business activity for which the license is necessary.

**Article 64-14.8 Fees and Penalties**

**CLASS A:** All businesses not defined as amusements or itinerant businesses.  
Flat Fee \$100 per business entity.  
Flat Fee \$1.00 per business entity. (State Mandated for Disability Access pursuant to Government Code Section 4467)  
Plus \$10 per full-time equivalent employee over one. Please see above definition of EMPLOYEE.

**CLASS B:** Amusements and itinerant businesses.  
Flat Fee \$100 per day  
Flat Fee \$1.00 per business entity. (State Mandated for Disability Access pursuant to Government Code Section 4467)  
Other Fees  
Lost License/Duplicate License \$10  
Return Check Fee \$85

**PENALTIES AND INTEREST:** If a business license tax remains unpaid, the Tax Collector shall:

- A. Impose twenty-five percent (25%) penalty for an annual license tax which is not paid within 30 days of the due date;
- B. Impose twenty-five percent (25%) penalty for a daily license tax which is not paid by the close of the day when it was due; and
- C. In addition to the penalties imposed, any person who fails to pay any license fee within 30 days of the due date shall pay interest at the rate of one and one-half percent (1½%) per month or fraction thereof on the amount of the fee and penalties from the day on which the license fee is delinquent, until paid.

**Government Code Section 4467**

4467. (a) On and after January 1, 2013, and until December 31, 2018, 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 one dollar (\$1) 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.

**Treasurer-Tax Collector's**  
625 Court Street  
Finance Building, Room 100  
P. O. Box 631  
Martinez, California 94553-0063  
TEL (925) 957-5280  
FAX (925) 957-2898

**Contra  
Costa  
County**



**Russell V. Watts**  
County Treasurer-Tax Collector  
**Brice Bins**  
Chief Deputy Treasurer-Tax Collector  
**Lulis Lopez**  
Assistant Tax Collector

**TO ALL BUSINESS LICENSE APPLICANTS**

## **IMPORTANT NOTICE OF COMPLIANCE**

*"The payment of a license tax required by the provisions of this chapter, and its acceptance by the county, and the issuance of a business license to any person, shall not entitle the holder thereof to carry on any business unless he/she has complied with all of the requirements of this chapter and all other applicable laws, nor to carry on any business in any building or on any premises designated in such license in the event that such building or premises are situated in a zone or locality in which the conduct of such business is in violation of any law."*  
(County Ordinance 91-35, Section 1)

**Failure to receive required approval from the appropriate departments below may deem your Business License void, non-refundable and the business owner subject to penalty in accordance with County Ordinance(s).**

**Home Occupation, Zoning, Alcohol**

**Application and Permit Center** ..... (925) 674-7200  
30 Muir Road, Martinez 94553  
<http://www.co.contra-costa.ca.us/4474/Application-and-Permit-Center>

**Barber and Cosmetologist Professional Licensing**

**Board of Barbering & Cosmetology** ..... (800) 952-5210  
2420 Del Paso Road Suite 100, Sacramento 95834  
[www.barbercosmo.ca.gov](http://www.barbercosmo.ca.gov)

**Massage Practitioner & Therapist Certification**

**California Massage Therapy Council** ..... (916) 669-5336  
1 Capitol Mall, #320, Sacramento 95814  
[www.camtc.org](http://www.camtc.org)

**Vehicle Sales License**

**Department of Motor Vehicles** ..... (800) 777-0133  
[www.dmv.ca.gov](http://www.dmv.ca.gov)

**Dispensing Food to Public, Tattoo and Permanent Cosmetics,  
Medical Waste Generators, or Solid Waste Hauling and Junk  
Removal**

**Environmental Health Department** ..... (925) 692-2521  
2120 Diamond Blvd., Suite 200, Concord 94520  
<https://cchealth.org/eh/> .....

**Fictitious Business Name Statement**

**Clerk-Recorder's Office** ..... (925) 335-7900  
555 Escobar Street, Martinez 94553  
<https://www.contracostacore.us/>

**State Contractor's License**

**Contractors State License Board** ..... (800) 321-2752  
P.O. Box 26000, Sacramento, CA 95826  
[www.cslb.ca.gov/](http://www.cslb.ca.gov/)

**Solicitors and Peddlers Registration**

**Sheriff's Office** ..... (925) 335-1571  
[www.cocosherriff.org/](http://www.cocosherriff.org/)

**Corporations, Companies, Partnerships**

**Secretary of State** ..... (916) 657-5448  
[www.sos.ca.gov/](http://www.sos.ca.gov/)

**Tobacco Prevention Project**

**Health Services Department** ..... (925) 313-6214

**Child and Adult Care Licenses**

**Community Care Licensing** ..... (510) 622-2602  
1515 Clay St., Oakland 94612  
[www.cclcd.ca.gov](http://www.cclcd.ca.gov)

Your acknowledgement of this notice MUST BE SIGNED BY AN OWNER, PARTNER OR CORPORATE OFFICER AND RETURNED along with your Business License Application and appropriate fees.

DBA: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ ORIGINAL NON-ELECTRONIC SIGNATURE ONLY Date: \_\_\_\_\_

## ADDITIONAL RESOURCES

### *Filed Complaints Against Businesses*

**Better Business Bureau**..... (510) 238-1000  
510 16<sup>th</sup> St., Oakland 94612  
[www.bbb.org](http://www.bbb.org)

### *Child Care Provider Training and Development*

**Child Care Council, Contra Costa**..... (925) 676-5437  
1035 Detroit Avenue, Suite 240, Concord 94518  
[www.cocokids.org](http://www.cocokids.org)

### *Business Property Tax and Change of Ownership*

**County Assessor's Office** ..... (925) 313-7600  
[www.co.contra-costa.ca.us/191/Assessor](http://www.co.contra-costa.ca.us/191/Assessor)

### *ABC License*

**Department of Alcohol Beverage Control** ..... (510) 622-4970  
1515 Clay St, #2208, Oakland 94612  
[www.abc.ca.gov/](http://www.abc.ca.gov/)

### *Consumer Protection*

**Department of Consumer Affairs** .....(800) 952-5210  
[www.dca.ca.gov/](http://www.dca.ca.gov/)

### *Worker's Compensation Insurance*

**Department of Industrial Relations** .....(510) 622-2861  
[www.dir.ca.gov/](http://www.dir.ca.gov/)

### *Employee-Related Taxes*

**Employment Development Dept** .....(888) 745-3886  
[www.edd.ca.gov/](http://www.edd.ca.gov/)

### *Seller's Permit*

**California Board of Equalization**..... (510) 622-4100  
1515 Clay St. #303, Oakland 94612  
[www.boe.ca.gov/](http://www.boe.ca.gov/)

### *Occupational Safety*

**Cal/OSHA**.....(510) 286-7000  
[www.dir.ca.gov/occupational\\_safety.html](http://www.dir.ca.gov/occupational_safety.html)

### *Federal Taxes*

**IRS** ..... (800) 829-1040  
185 Lennon Ln., Walnut Creek 94598  
[www.irs.gov/](http://www.irs.gov/)

### *Local Fire Regulations*

**Fire Protection District**..... (925) 941-3300  
[www.co.contra-costa.ca.us/1550/Fire-Protection-Districts](http://www.co.contra-costa.ca.us/1550/Fire-Protection-Districts)

### *State Taxes*

**Franchise Tax Board** ..... (800) 852-5711  
[www.ftb.ca.gov/](http://www.ftb.ca.gov/)

### *Corporations, Companies, Partnerships*

**Secretary of State** ..... (916) 657-5448  
[www.sos.ca.gov/](http://www.sos.ca.gov/)

### *Starting a Business: Education & Training*

**Small Business Development Ctr** ..... (925) 602-6840  
300 Ellinwood Way #300, Pleasant Hill 94523  
[www.contracostasbdc.com](http://www.contracostasbdc.com)

### *Social Security Numbers*

**Social Security Office**..... (800) 772-1213  
[www.ssa.gov/](http://www.ssa.gov/)