



BUSINESS LICENSE INFORMATION GUIDE

This information guide is provided as a public service to help you in establishing and conducting your business in the City of San Rafael, including applying for and renewing your business license. It is not warranted to be all-inclusive; therefore, City Staff are available to answer your questions during office hours between 8:30 a.m. and 5:00 p.m. Monday through Friday. See page 4 for contact information.

GENERAL REQUIREMENTS

WHO NEEDS A BUSINESS LICENSE?

Any individual, partnership, or corporate entity wishing to conduct a business within the City of San Rafael must first obtain a business license. This applies whether the business is home-based, mobile, "store front," based outside of the City with agents working in City limits, or tax-exempt.

Businesses having more than one location must apply for a separate business license for each location within City limits.

Certain types of businesses such as pawnshops, live entertainment, vehicular services, etc. require a Conditional Use Permit. To determine if you need this type of permit, call the **Planning Division**.

STEPS IN LICENSING

A. The Application

You may pick up an application at City Hall, request that one be mailed to you, or download one from the City's website. Once you have the application packet, please read it thoroughly. All applicable sections of the application form must be completed. While a business must have a physical street address for licensing, a post office box may be used as a mailing address. When describing your business, please be specific. All ownership and taxpayer identification information must be complete. In addition to your residential information, "Emergency Contact" information is requested for all commercial locations. Finally, the signature must be that of an owner, partner, or corporate officer; however, a letter authorizing an agent is also acceptable.

A complete business license application packet consists of the application and other support information required by the City. Before your certificate can be issued, you may need to provide some or all of the following information:

1. Fictitious Business Name from the Marin County Clerk's Office (copy to be attached)
2. Starting date at the location on the application
3. Seller's Permit number (copy showing San Rafael location to be attached)

4. Driver license number
5. State and/or federal tax ID number
6. State Contractor's License number (including expiration date and classification)
7. Marin County Environmental Health permit (copy to be attached)
8. Articles of Incorporation (first and last pages)

B. The Business License Tax

The business license tax period is a calendar year beginning January 1st and expiring December 31st. Taxes covering new operations, commenced after the first day of January, may be prorated for the balance of the license period based on calendar quarters; the effective dates are April 1st, July 1st and October 1st. Please refer to the Business License Instruction Sheet and Tax Table attached to the application when calculating your business license tax, taking into consideration proration and penalties if applicable.

C. The Certificate

After your application, business license tax, support documents and related fees (B.I.D. assessment, Tobacco Retailer Permit, penalties, etc.) have been submitted to the **Business License Division**, the application is reviewed by various City departments for compliance with zoning and other requirements. It is then entered into the system, and a certificate generated which is sent to the mailing address listed on the application. This process may take several weeks.

All Business Licenses **must** be displayed on the premises. For those not having a fixed business address, the license must be physically carried on the person and presented upon request.

RENEWAL

Once you have obtained a license, a renewal notice will automatically be sent to your mailing address approximately one month prior to the expiration date. However, do not rely on receipt of the renewal notice. If you do not receive a renewal notice by January 1st, please contact the **Business License Division**.

PENALTIES

Failure to receive a renewal notice does not relieve the business owner's responsibility in renewing the business license. Also, any person who fails to file any required statement and pay the amount of the license fee prescribed within forty-five (45) days after it becomes due is delinquent and shall be assessed a penalty of ten percent (10%) of such license tax. For each additional thirty (30) day period that the amount remains unpaid, an additional ten percent (10%) penalty shall be assessed. The total amount of penalties assessed shall not exceed sixty percent (60%) of the total original business license tax amount in any one (1) calendar year.

CHANGES OF OWNERSHIP OR LOCATION

A Business License is **not** transferable. A new application is required when business ownership or location changes. Please notify the **Business License Division** if you relocate, sell, or close your business.

CITY REGULATIONS

ZONING

To ensure that your proposed land use is compatible with the zone in which you wish to establish your business, contact the **Planning Division**.

HOME OCCUPATIONS

Any business conducted from a residence must comply with all zoning restrictions and must be approved by the **Planning Division**.

TEMPORARY USE PERMITS

Some businesses are only temporary in nature (e.g., pumpkin and Christmas tree sales lots) and require approval of a Temporary Use Permit from the **Planning Division**. If you propose to use a tent as part of your temporary use, then the **Fire Department** will also need to approve your plans.

LARGE FAMILY DAYCARE

Large family daycare (nine (9) to 14 children or adults) and day care centers (15 or more children or adults) require prior approval of a Conditional Use Permit and the issuance of a City Business License. Please contact the **Planning Division** for specific zoning code requirements.

Through the **Community Care Licensing Division** of the State, you will also need a "Fire Clearance" issued by the **Fire Department** prior to opening. Once you have your "Fire Clearance" request form, contact the **Fire Department** for an inspection.

BUSINESS IMPROVEMENT DISTRICT

The Business Improvement District (BID) was established for the benefit of businesses located in the designated "Downtown" area. Among the services provided through the City of San Rafael are promotion of business activities, promotion of public events in the area,

decoration of public places, and furnishing of music in any public place.

If your business is located in the BID, it may be subject to an annual BID assessment which is computed at 50% of the annual business license tax.

MASSAGE/BODYWORK

Any business conducting massage and/or bodywork must also obtain a permit from the **Police Department**.

PEDDLER/ITINERANT MERCHANT

Any business engaging in the activities of a peddler or itinerant merchant must also obtain a permit from the **Police Department**.

TOBACCO RETAILER PERMIT

Any business which sells tobacco products or paraphernalia in the City of San Rafael must also obtain a Tobacco Retailer Permit. This permit must be renewed annually along with the business license and is not transferable between businesses or locations.

SECONDHAND SALES/PAWNBROKERS

A Secondhand Dealers License, issued through the **State of California Department of Justice** and approved by the **Police Department**, must be obtained by a business owner prior to applying for a business license to sell, purchase, or consign certain used items such as jewelry, sterling silver utensils, appliances, electronics, and serialized articles. If you propose to sell other types of used merchandise which do not require a Secondhand Dealers License, you will be required to sign a Disclosure Statement. Approval of a Secondhand Dealers License and a Conditional Use Permit is required prior to the establishment of a business which pawns any item.

HAZARDOUS MATERIALS

The **San Rafael Fire Prevention Division** may require permits for permission to maintain, store, use, or handle materials such as compressed gases, flammable liquids, waste oil, antifreeze, and photo and printing chemicals, or to conduct processes which may produce conditions hazardous to life or property.

The **County of Marin** is authorized by the **State Environmental Protection Agency** as a CUPA (Certified Unified Program Agency). This means that if you have, or do, any of the following, you should contact the **Marin County Public Works Department** to understand your permitting requirements under State law:

- treat onsite or generate hazardous waste
- have either above or underground hazardous material storage tanks which includes fuels like gasoline
- have any hazardous materials stored or used in your business you might fall into the requirements for Management, Response or Risk Prevention programs.

BUILDING

Before you erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure in the City of San Rafael, contact the **Building Division**. A permit may be required.

SIGNS

Signs are regulated by City Ordinance as to size, number, location and height. This ensures compatibility between signs and other structures and reduces possible detrimental effects. Contact the **Planning Division** before installing, altering, or moving a new or existing sign. All signs are subject to **Planning Division** approval and may require **Building Division** approval.

Banners are prohibited, except a new business may have a banner or temporary sign for 21 days for a grand opening.

OTHER GOVERNMENT AGENCIES

FICTITIOUS BUSINESS NAME

If you conduct business under a name other than your legal name, you are using a fictitious business name. Contact the **County Clerk** for more information.

FOOD-RELATED SERVICES

For additional requirements in the operation of retail and wholesale food sales, restaurants, lunch wagons, ice cream trucks, hotels, motels, hospitals, events featuring food or food booths, etc., contact the **Marin County Environmental Health Division**.

RESALE TAX NUMBER

Your business activity may require a Resale Tax Number (Seller's Permit). To obtain such a permit, you must apply through the **State Board of Equalization**. You may wish to contact them by telephone first to determine if your business requires such a permit.

ALCOHOLIC BEVERAGE

If you plan to sell or serve alcoholic beverages, contact the **Alcoholic Beverage Control Board** as well as the **Police Department**.

FEDERAL EMPLOYER I.D. NUMBER

Contact the **Internal Revenue Service** for a Federal Employer Identification Number. The IRS will provide a Businessman's Kit, seminars for new businesses, additional information, and forms.

STATE EMPLOYER I.D. NUMBER

If you have employees and withhold State Income Tax, Disability, and Unemployment insurance, contact the **State Employment Development Department - Division of Audits** to obtain a State Employer Identification Number.

STATE WITHHOLDING

If you intend to have employees, or to obtain a Form 540 for estimating State Withholding Tax for yourself, contact the **Franchise Tax Board**.

WEIGHTS AND MEASURES

If you will be using commercial scanning, weighing or measuring equipment in your business, contact the **County of Marin Weights and Measurements** office.

AIR QUALITY

Air quality permits are required for certain business. **The Bay Area Air Quality Management District** regulates certain types of businesses such as auto shops, service stations, dry cleaners, etc.

MISCELLANEOUS

INSURANCE REQUIREMENTS

Contact your insurance agent for information about any insurance requirements for your particular kind of business, such as liability and workers' compensation.

TELEPHONE NUMBERS FOR BUSINESS ASSISTANCE

City Of San Rafael
1400 Fifth Avenue
San Rafael, CA 94901
www.cityofsanrafael.org

Building Inspection	485-3367
Business License	485-3051
Business License Fax	485-3100
City Clerk	485-3065
Code Enforcement	485-3097
Community Development	485-3085
Fire Department	485-3300
Fire Prevention	485-3308
Hazardous Materials	485-3008
Planning Division	485-3085
Police Department	485-3196
Redevelopment	485-3383

ADDITIONAL SAN RAFAEL OFFICES

Business Improvement District PO Box 151050 San Rafael CA 94915-1050	720-5591
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San Rafael Chamber of Commerce 817 Mission Avenue San Rafael CA 94901	454-4163
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COUNTY/REGIONAL OFFICES

Bay Area Quality Management District 939 Ellis Street San Francisco, CA 94109	771-6000
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Family Child Care Licensing 10 North San Pedro Road San Rafael, CA 94903	499-7118
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Marin County Clerk 3501 Civic Center Drive #247 San Rafael, CA 94903	499-3003
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Marin County Environmental Health 3501 Civic Center Drive #236 San Rafael, CA 94903	499-6907
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Marin County Public Works 3501 Civic Center Drive San Rafael, CA 94903	499-3799
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Marin County Weights & Measures 1682 Novato Boulevard #150A Novato, CA 94947	499-6700
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STATE OFFICES

Alcoholic Beverage Control 50 D Street Santa Rosa, CA 95404 www.abc.ca.gov	707-576-2165
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Contractors State License Board 301 Junipero Sierra Boulevard #206 San Francisco, CA 94127 www.cslb.ca.gov	800-321-2752
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Department of Consumer Affairs 400 R Street Sacramento, CA 95814 www.dca.ca.gov	800-952-5210
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Employment Development Department 50 D Street #415 Santa Rosa, CA 95404 www.edd.ca.gov	888-745-3886
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Environmental Protection Agency 555 Capital Mall #525 Sacramento, CA 95814 www.calepa.ca.gov	916-445-3846
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Franchise Tax Board 121 Spear Street San Francisco, CA 94105 www.ftb.ca.gov	800-852-5711
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State Board of Equalization 50 D Street Santa Rosa, CA 95404 www.boe.ca.gov	707-576-2100
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FEDERAL OFFICES

Environmental Protection Agency 75 Hawthorne Street 215 Fremont Street San Francisco, CA 94105 www.epa.gov	866-372-9378
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Internal Revenue Service www.irs.gov	800-829-1040
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Service Corps of Retired Executives (SCORE) 455 Market Street #600 San Francisco, CA 94105 www.score.org	800-310-4357
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Small Business Administration 455 Market Street San Francisco, CA 94105 www.sba.gov	744-6820
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