



BUSINESS TAX INFORMATION

BROKERS

Section 3.08.180 (Business Operations Tax), of the Sacramento City Code states that every person engaged in the business of a broker shall pay a Business Operations Tax of \$100.00 for the principal broker or broker of record plus \$30.00 for each employee, agent, representative or independent contractor subject to supervision by a principal broker or broker of record who devotes time to handling rents, listing property, collecting or selling property, soliciting or writing insurance policies or working as a salesperson or floor person. The maximum annual tax liability for any person under this section shall be \$5,000.

A Business Improvement Area (BIA) fee is assessed on businesses in certain areas of the City. The current business improvement areas are Downtown, Old Sacramento, Stockton Boulevard, Franklin Boulevard and Del Paso Boulevard. You should inquire at (916) 808-8500 to determine if your business is in one of these areas or an area subject to BIA fees subsequent to this publication.

Send the completed application, payment and most current employee roster to:

**City of Sacramento
Revenue Division
915 I Street, Room 1214
Sacramento, CA 95814**

Your cooperation is appreciated.