

## OTHER PERMITS REQUIRED

(CONTINUED)

(510) 286-4201 or online at [www.cclid.ca.gov](http://www.cclid.ca.gov). You may be subject to zoning requirements. For zoning information contact the City Planning Division (925) 671-3454. You are also required to obtain approval from the Building & Safety Division (925) 671-3107.

### ❖ Non-Profit Organizations

If I am a non-profit organization do I need a City business license? You may qualify for a no-fee business license by providing the Finance Department with a copy of your IRS exemption, your State of California exemption, and a copy of your articles of incorporation.

### ❖ Import / Export Businesses

If I operate an import-export business what am I required to do? You must comply with all of the stated requirements outlined in the business license portion of this brochure. In addition, Federal and State statutes may apply.

### ❖ Real Estate and Insurance Brokers

If I am a real estate broker or an insurance broker am I required to be licensed? All real estate brokers are licensed as professionals per City ordinance, and agents are considered employees. Insurance agents that sell only one type of insurance are not required to have a local license. If you sell more than one type of insurance, however, or offer a variety of companies for service (i.e., broker), you are required to have a local business license.

### ❖ Open Air Vendors

If I sell outdoors am I required to obtain a license? Open air vending is prohibited in the City of Concord with the exception of mobile carts. Each such vendor must obtain a City business license and conform to all zoning regulations. For zoning information contact the City Planning Division (925) 671-3454.

## OTHER PERMITS REQUIRED

(CONTINUED)

### ❖ Health Permits

Do I need a health permit? Any business that engages in the sale of food products, whether from the home or from a commercial location, is required to first obtain a health permit from the Contra Costa County Health Department (925) 646-5225 or [www.cocoeh.org](http://www.cocoeh.org)

### ❖ Building Permits

Building permits are required for most construction activities including all new signs and sign re-faces. The building must comply with building code requirements for your business activity. Hazardous operations, for example, cannot be placed next to most businesses without firewalls and other code restrictions. For more information contact:  
Building & Safety Division  
(925) 671-3107 or [www.cityofconcord.org](http://www.cityofconcord.org).

## COMPLAINTS AGAINST BUSINESSES

All complaints about businesses that cannot be addressed by the Business License Office should be referred to the Better Business Bureau (510) 238-1000 or online at [www.oakland.bbb.org](http://www.oakland.bbb.org).

## WHERE DO I REGISTER?

City of Concord  
Finance Department  
1950 Parkside Drive, MS/06  
Concord, CA 94519-2578

For further information call (925) 671-3313.

This brochure does not constitute final or complete interpretation of all legal requirements which may apply to your particular type of business. Please inquire with the Business License Office. We'll be glad to help.

## CONCORD, CALIFORNIA

# Business License Information



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The City of Concord welcomes your business to our City! This brochure will answer many of your questions concerning what is required (licenses, permits, fees, ID numbers, etc.) in order to do business in our community. We hope it is helpful.

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### ❖ Who is required to be licensed?

All persons or companies conducting business in the City of Concord are required to obtain a business license and to pay the business license tax. This includes commercial landlords, residential landlords (renting four or more units), retail outlets, wholesalers, manufacturers and their representatives, service companies, self-employed professionals, independent contractors and home businesses. If you conduct business in Concord from an office located outside of Concord, you also are required to obtain a business license.

### ❖ When and how often am I required to pay?

All license taxes are payable prior to beginning work. All businesses will be assessed annual taxes beginning one full year from the date the license is issued. The business license tax must be paid annually. As a courtesy to the business community, the City does send renewal notices. The City is not required, however, to send notification to any person who is liable for the tax. It is the responsibility of the individual business owner to be aware of their business license tax due date and to remit payment in a timely manner.

### ❖ What are the tax rates?

The business license tax is based on the nature of a particular business as defined by the Municipal Code. Businesses located within the City of Concord that are either retail or wholesale will pay based on their gross receipts.

All other businesses will be taxed either on gross receipts or according to their classification. Please refer to the “Schedule of Business License Taxes” which is available in the Business License Office.

### ❖ What if I don't pay?

Any person who fails to pay the business license tax prior to the start of business is subject to a 50% penalty on the basic fee. In addition, an assessment of \$25 shall be due from any person who knowingly engages in business without first obtaining a business license. Failure to comply with the license tax ordinance may result in a fine for an infraction of the Municipal Code.

### ❖ How far back must I pay?

If you have been actively engaged in business without having paid the business license tax, you may be liable for prior taxes and penalties.

### ❖ Is my business license transferrable?

Any business license issued pursuant to this ordinance is transferable (for a fee) to a new owner(s) provided that the following items remain identical after the transfer:

- the name of the business
- the business location
- the nature of the business conducted

### ❖ What about an audit?

The City may audit your records at any time, generally for up to a three-year period. Thus, you should maintain adequate records to support the figures submitted for tax calculation purposes.

### ❖ Will I need a fictitious business name?

In the case of an individual, a name that does not include the surname of the individual or a name that suggests the existence of additional owners will need to apply.

For further information contact:

Contra Costa County Clerk  
555 Escobar Street, Martinez, CA 94553  
(925) 335-7900 or [www.co.contra-costa.ca.us](http://www.co.contra-costa.ca.us)

## OTHER PERMITS REQUIRED

### ❖ Seller's Permit

Every person in the business of selling property of any kind subject to a tax must apply to the Board of Equalization for a seller's permit. Wholesalers as well as retailers are included. For further information contact:  
California State Board of Equalization  
1515 Clay Street, 3<sup>rd</sup> floor, Oakland, CA 94612  
1 (800) 400-7115 or [www.boe.ca.gov](http://www.boe.ca.gov)

### ❖ Federal Identification Number

If you are a corporation or a partnership you should contact the Internal Revenue Service for a Federal Identification number. For further information contact:  
IRS, 185 Lennon Lane, Walnut Creek, CA  
1 (800) 829-1040 or [www.irs.gov](http://www.irs.gov)

### ❖ State Identification Number

You are required to file an application for an Employment Development Department account number within 15 days after paying more than \$100 in wages per calendar quarter to an employee. Contact:  
7700 Edgewater Dr., Suite 100, Oakland, CA 94621  
1 (888) 745-3886 or [www.edd.ca.gov](http://www.edd.ca.gov)

### ❖ Zoning Regulations

Businesses located in the City of Concord must conform with all zoning regulations and obtain Planning approval before issuance of a business license. For zoning information contact:  
City Planning Division  
(925) 671-3454 or [www.cityofconcord.org](http://www.cityofconcord.org)

### ❖ Child and Adult Care

If I operate a child care service will I need a City business license? If you have eight (8) children or less you are not required to have a City business license. For state child care license requirements please contact Child Care Services in Oakland (510) 622-2602, Adult Care Services