

EXHIBIT A
CITY OF POMONA
BUSINESS TAX SCHEDULE

BUSINESS TAX CODE SECTION	TAX TYPE DESCRIPTION	FY 2025-26
50-411(a)	Retail - Gross Revenue	\$154.25 for the first \$10,000.00 or fractional part thereof; plus \$0.50 for each additional \$1,000 or fractional part thereof up to \$999,999.99 plus \$0.40 for each additional \$1,000 or fractional part thereof over \$1,000,000.00 plus \$0.30 for each additional \$1,000 or fractional part thereof over \$2,000,000.00 plus \$0.20 for each additional \$1,000 or fractional part thereof over \$3,000,000.00
50-411(b)	Service - Gross Revenue	\$154.25 for the first \$10,000.00 or fractional part thereof, plus \$1.00 for each additional \$1,000 or fractional part thereof
50-411(b)(1)	Service - Employee	\$154.25 for six or less employees
50-411(b)(2)	Service - Employee	\$301.00 for seven to fifteen employees
50-411(b)(3)	Service - Employee	\$463.25 for sixteen to thirty employees
50-411(b)(4)	Service - Employee	\$769.00 for thirty-one to sixty employees
50-411(b)(5)	Service - Employee	\$1,212.00 for over sixty employees
50-411(c)	Professional Service - Gross Revenue	\$154.25 for the first \$10,000.00 or fractional part thereof, plus \$1.50 for each additional \$1,000 or fractional part thereof
50-411(c)(1)	Professional Service - Employee	\$154.25 for six or less employees
50-411(c)(2)	Professional Service - Employee	\$301.00 for seven to fifteen employees
50-411(c)(3)	Professional Service - Employee	\$463.25 for sixteen to thirty employees
50-411(c)(4)	Professional Service - Employee	\$769.00 for thirty-one to sixty employees
50-411(c)(5)	Professional Service - Employee	\$1,212. for over sixty employees
50-411(d)	Residential Rental	\$51.00 per rental unit
50-411(e)	Commercial Rental	\$154.25 for the first \$10,000.00 or fractional part thereof, plus \$1.00 for each additional \$1,000 or fractional part thereof
50-411(f)	Contractor	\$70.75 for every contractor who performs construction work in the city and who is subject to the job fee. Contractors not subject to the job fee will pay an annual business license tax (based upon their annual gross receipts of the business) in the amount of \$154.25 for the first \$10,000 or fractional part thereof plus \$1.00 for each additional \$1,000.00 or fractional part thereof.
50-412(1)	Repealed by Ordinance No. 3262	
50-412(2)	Auction House	\$1,212.25 per year
50-412(3)	Auctioneers	\$359.00 per year or \$71.75 per day
50-412(4)	Billard Room	\$60.00 per year, each table
50-412(5)	Billposter	\$242.25 per year plus \$20.00 per year for each panel of two hundred square feet or less
50-412(5a)	Billboard	\$1,595.75 per year plus \$31.75 per year per board
50-412(6)	Bowling Alley	\$59.00 per year
50-412(7)	Boxing or Wrestling Exhibitions	\$2,422.25 per day
50-412(8)	Circus, Carnivals, or Fairs	\$1,450.00 per day
50-412.8(a)	Circus, Carnivals, or Fairs - shopping center or for recreational or entertaining events	\$359.25 for seven days, plus \$51.75 for each additional day
50-412(9)	Concert or similar event	\$727.00 per day
50-412(10)(a)	Coin Actuated Machine: electronic game machine	\$45.50 per machine per year for the first ten machines, plus \$24.50 per machine per year for each additional machine
50-412(10)(b)	Coin Actuated Machine: machines vending any goods, wares, or merchandise	\$311.75 per year for the first twenty machines, plus \$6.50 per year for each additional machine
50-412(10)(c)	Coin Actuated Machine: U.S. postage stamp machine	\$71.75 per year, plus \$0.75 per year for each additional machine
50-412(10)(d)	Coin Actuated Machine: photo machines and phonographs	\$362.50 per year for the first twenty machines, plus \$9.00 per year for each additional machine
50-412(11)	Dance Studios	\$83.50 per quarter
50-412(12)	Delivery or Service Trucks	\$219.50 per year, plus \$71.75 for each additional truck
50-412(13)	Dry Cleaners, laundries, towel, linen, uniform, and wiping rag supply trucks	\$219.50 per year, plus \$71.75 for each additional truck. If the truck is used by business licensed under Section 14-24(b) - \$41.25 per year, per truck
50-412(14)	Junk and Rubbish Collectors	\$362.50 per year, per truck
50-412(15)	Junk Dealers and Auto Dismantlers	\$292.25 per year
50-412(16)(a)	Manufacturing and Processing - Employee	\$154.25 for six or less employees
50-412(16)(b)	Manufacturing and Processing - Employee	\$301.00 for seven to fifteen employees
50-412(16)(c)	Manufacturing and Processing - Employee	\$463.25 for sixteen to thirty employees
50-412(16)(d)	Manufacturing and Processing - Employee	\$769.00 for thirty-one to sixty employees
50-412(16)(e)	Manufacturing and Processing - Employee	\$1,212.00 for over sixty employees
50-412(16)(A)	Massage Parlors	\$2,904.75 per year

50-412(17)	Itinerant Merchant, operating from one temporary location	\$242.25 per day
BUSINESS TAX CODE SECTION	TAX TYPE DESCRIPTION	FY 2025-26
50-412(18)	Pawnbroker	\$350.00 per year
50-412(19)(a)	Peddler or Solicitor: on foot	\$36.50 per day or \$144.75 per quarter
50-412(19)(b)	Peddler or Solicitor: by vehicle	\$59.75 per day or \$317.75 per quarter. Each helper working in connection with a person licensed to peddle by vehicle - \$19.00 per day or \$71.75 per quarter
50-412(20)(a)	Public Dancing	\$71.75 for one single dance
50-412(20)(b)	Public Dancing	\$98.75 per quarter for one dance per week
50-412(20)(c)	Public Dancing	\$53.25 per quarter for each additional dance per week
50-412(21)	Route food merchant	\$301.25 per year per truck
50-412(22)	Secondhand dealer	\$242.25 per year
50-412(23)	Stock and bond brokers, Real estate and Personal loan agents, and Savings and loan associations	\$154.25 per year, plus \$32.00 per employee
50-412(24)	Swap Meet or Trade Fair	\$973.25 per year, plus \$3.00 per day for each rented space
50-412(25)	Reserved	
50-412(26)	Filming of TV and Motion Picture	\$681.50 per each seven-day period, or fraction thereof, up to a total of 14 days. For any days in excess of 14 days, an additional daily charge of \$136.75 shall apply
50-412(27)(a)	LA County Fair Concessionaires: Persons renting commercial spaces or concession spaces	\$296.75 per year per space
50-412(27)(b)	LA County Fair Concessionaires: Persons operating carnival rides	\$296.75 per year per ride
50-412(27)(c)	LA County Fair Concessionaires: Persons operating carnival games	\$221.50 per year per game
50-412(28)	LA County Fair Association: based upon paid parking for interim events other than the Los Angeles County Fair	\$0.75 per vehicle
50-414	Farmers Markets, Pedestrian Malls	\$61.75 annually, plus one dollar per day such market is open and conducting business. Space rental at \$3.00 per day
50-555(B)(1)(a)	Commercial Cannabis Cultivation	\$9.00 annually per square foot of canopy space in a facility that uses exclusively artificial lighting
50-555(B)(1)(b)	Commercial Cannabis Cultivation	\$5.50 annually per square foot of canopy space in a facility that uses a combination of natural and supplemental artificial lighting
50-555(B)(1)(c)	Commercial Cannabis Cultivation	\$2.50 annually per square foot of canopy space in a facility that uses no artificial lighting
50-555(B)(1)(d)	Commercial Cannabis Cultivation	\$1.25 annually per square foot of canopy space for any nursery
50-555(B)(2)	Commercial Cannabis Testing Laboratory	2.5 % of gross receipts
50-555(B)(3)	Commercial Cannabis - Retail(dispensary), Non-Store Front Retailer(delivery), and Microbusiness(retail sales)	6 % of gross receipts
50-555(B)(4)	Commercial Cannabis Distribution Business	3 % of gross receipts
50-555(B)(5)	Commercial Cannabis Manufacturing, Processing, or Microbusiness, or any other type of cannabis business not described in Section 50-502(B)(1), (2), (3) or (4)	4 % of gross receipts
14-249	Ambulance	\$58.25 per quarter or \$233.00 annually per ambulance
66-40A(1)	Vehicle for Hire	\$36.25 quarterly or \$144.25 annually, per vehicle capable of seating 1-5 passengers
66-40A(2)	Vehicle for Hire	\$52.25 quarterly or \$208.50 annually, per vehicle capable of seating 6-7 passengers
66-40A(3)	Vehicle for Hire	\$58.75 quarterly or \$235.75 annually, per vehicle capable of seating 8-15 passengers
66-40A(4)	Vehicle for Hire	\$74.50 quarterly or \$283.75 annually, per vehicle capable of seating over 15 passengers

Approved by Resolution No. 2025-24 on February 24, 2025