



Town of Mammoth Lakes

Business Tax Certificate Application

P.O. Box 1609 * Mammoth Lakes, CA * 93546

Tel: (760) 965-3600 * Fax: (760) 934-7493

Web: www.townofmammothlakes.ca.gov

BTC # _____
(Issued upon approval)

Check # _____ Amount _____
Receipt (Initial) _____ Entry (Initial) _____

FOR DEPARTMENT USE ONLY

BUSINESS INFORMATION (Please fill in all applicable spaces)

1

TYPE OF OWNERSHIP ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Co. ☐ Non-Profit ☐ Trust

Business Name _____ Start Date _____
Corporate Name _____ Mailing Address _____
Business Address _____ City, State, Zip _____
City, State, Zip _____ Email Address _____
Telephone _____ Fed. ID#/Soc. Sec.# _____

A Federal ID or Social Security Number is required for all businesses

Business Tax Certificate is for current year only ☐

Business Tax Certificate to be renewed for 2025 ☐

PERSONAL INFORMATION (Please fill in all applicable spaces)

2

Owner 1 Name _____ Owner 2 Name _____
Home Address _____ Home Address _____
City, State, Zip _____ City, State, Zip _____
Telephone _____ Telephone _____

Emergency Contact Name and Telephone _____

Per California SB205, when applying for a Business Tax Certificate, a person who conducts a business operation that is a regulated industry, as defined in Section 13383.5 of the Water Code, shall demonstrate compliance with the National Pollutant Discharge Elimination System (NPDES) permit program by providing verification of compliance including the following information:

3

SIC Code	_____	WDID Number	_____
WDID App Number	_____	NONA Number	_____

TYPE OF BUSINESS (Please select one box, Instructions on schedule classification on back in block 7)

4

☐ A Retail ☐ B Service ☐ C Entertainment ☐ D Professional ☐ E Hotel ☐ F Rentals ☐ G Comm. ☐ H Vending ☐ I Cannabis ☐ Flat Rate ☐ Tax Exempt

Description of Business _____

License Type _____ Contractor # _____ Exp. Date _____ State Lic. # _____ Project End Date _____

BUSINESS TAX/FEE CALCULATION

5

I declare, under penalty of perjury, that this application has been completed and examined by me, and to the best of my knowledge and belief is a true, correct, and complete statement of facts.

Signature _____

Print Name _____

Date _____

Business Tax (Follow instructions in blocks 6 & 7 on back)	\$ _____
Application Fee	\$ 75.00
Home Occupancy or Plan Review Fee <i>Businesses with mailing addresses outside of Mammoth Lakes pay \$10.00</i>	\$ 35.00 or \$10.00
State CASP Fee	\$ 4.00

TOTAL AMOUNT DUE

(Total = ZERO for businesses grossing less than \$5,000.00 annually. This rule does not apply to schedule E,F, or FR)

\$ _____

PLEASE SIGN AND RETURN THIS BUSINESS TAX CERTIFICATE APPLICATION ALONG WITH CASH OR CHECK PAYMENT
 MAKE CHECKS PAYABLE TO: TOWN OF MAMMOTH LAKES
 MAIL TO: P.O. BOX 1609, MAMMOTH LAKES, CA 93546 OR DROP OFF AT 437 OLD MAMMOTH ROAD, SUITE 230
 THANK YOU FOR DOING BUSINESS IN THE TOWN OF MAMMOTH LAKES

BUSINESS TAX/FEE CALCULATION (Please input this calculated total on the line for Business Tax in block 4)			6
Use for Schedule A, B, C, D, G, H, I			Use for Schedule E \$25.00 + (# of spaces/rooms * \$2.50 or \$5.00) = Business Tax Owed Use for Schedule F (one unit) \$25.00 = Business Tax Owed Use for Schedule F (two units) (2*\$25.00) = \$50.00 = Business Tax Owed Use for Schedule F (three or more units) (2*\$25.00) + (# of units over 2*\$5.00) = Business Tax Owed For Flat Rate Businesses The Amount Listed = Business Tax Owed
[(Est. Gross Revenue – <u>1</u>)* <u>2</u>] + <u>3</u> = Business Tax Owed			
Estimated Gross Revenue for one year	\$		
Subtract <u>1</u> (found in tables below)	-	\$	
Difference	\$		
Multiply <u>2</u> (found in tables below)	X		
Incremental Tax	\$		
Add <u>3</u> (found in tables below)	+	\$	
TOTAL BUSINESS TAX (use this number on front calculation)			
\$			

BUSINESS SCHEDULE CLASSIFICATION (Please use columns <u>1,2,3</u> for calculations in block 5)					7
A	Retail	<u>1</u>	<u>2</u>	<u>3</u>	E Multiple Unit Transient Lodging Facility ☐ RV Parks & Campgrounds \$25.00 + \$2.50 / space ☐ Hotel, Motel, Lodge, Inn \$25.00 + \$5.00 / room F Two or More Long Term Rentals / Short Term TOT Rentals ☐ First Unit \$25.00 / unit ☐ Second Unit \$25.00 / unit ☐ Additional Units over 2 \$5.00 / unit ☐ STR Certified Property Fee (Paid Online) \$250.00 / unit FR Flat Rate ☐ Advertising Billboard \$100.00 / year ☐ Outdoor Entertainment / Festival Inquire Finance Dept. ☐ Sponsored by Non-Profit Org. \$50.00 / year ☐ For Hire Vehicle \$50.00 / year ☐ Concessionaires (limit of 30 days) \$50.00 / year ☐ Delivery Services / Non-Resident \$50.00 / year ☐ Peddler / Solicitor \$50.00 / year ☐ Principal Peddler / Solicitor \$250.00 / year + \$5.00 / peddler ☐ Chain Installer \$25.00 / year ☐ Amusement Machines \$10.00 / machine Examples of how to classify a business: A Retail: auto parts and accessories, sporting goods, restaurants, fast foods, gas stations, bakeries, florists, grocery stores, etc. B Service: beauty salons, barber shops, laundries, financial institutions, contractors, manufacturing, marketing, etc. C Entertainment & Recreation: movie theatre, bowling alley, driving range, mini golf, pool, health club, etc. D Professional: chiropractor, optometrist, kennels, lawyer, engineer, surveyor, real estate sales, etc. E Multiple Unit Transient Facility: motel, hotel, RV park, lodge, inn, etc. F Long Term / TOT Rental: condominium, apartment, town house, house (BTC required only for long term rentals with 2 or more units) G Communication: newspaper, magazine, radio station, telephone services, television station, blogger, online influencer, etc. H Vending Machines: all vending machines vending tangible personal property I Cannabis: including but not limited to, cultivating, transporting, distributing, manufacturing, compounding, converting, processing, preparing, storing, packing, delivering, testing, dispensing, retailing, and wholesaling of cannabis, of cannabis products or of ancillary products and accessories, whether or not carried on for gain or profit.
		-	-	No Tax Due	
		-	-	\$50.00	
		\$25,000.00	0.001	\$50.00	
		\$200,000.00 - \$499,999.99	0.0005	\$225.00	
		\$500,000.00 +	0.00025	\$375.00	
B	Service	<u>1</u>	<u>2</u>	<u>3</u>	
		-	-	No Tax Due	
		-	-	\$50.00	
		\$25,000.00 - \$199,999.99	0.001	\$50.00	
		\$200,000.00 - \$499,999.99	0.0005	\$125.00	
		\$500,000.00 +	0.00025	\$325.00	
C	Entertainment & Recreation	<u>1</u>	<u>2</u>	<u>3</u>	
		-	-	No Tax Due	
		-	-	\$50.00	
		\$25,000.00 - \$99,999.99	0.001	\$50.00	
		\$100,000.00 - \$249,999.99	0.00075	\$125.00	
		\$250,000.00 - \$499,999.99	0.0005	\$240.00	
		\$500,000.00 +	0.00025	\$365.00	
D	Professional	<u>1</u>	<u>2</u>	<u>3</u>	
		-	-	No Tax Due	
		-	-	\$75.00	
		\$25,000.00 - \$199,999.99	0.0015	\$75.00	
		\$200,000.00 - \$499,999.99	0.00075	\$337.50	
		\$500,000.00 +	0.000375	\$550.00	
G	Communication	<u>1</u>	<u>2</u>	<u>3</u>	
		-	-	No Tax Due	
		-	-	\$50.00	
		\$25,000.00 - \$9,999,999.99	0.0001	\$50.00	
		\$10,000,000.00 +	0.00005	\$1050.00	
H	Vending Machines	<u>1</u>	<u>2</u>	<u>3</u>	
		-	-	No Tax Due	
		-	-	\$10.00	
		\$25,000.00 - \$199,999.99	0.0005	\$10.00	
I	Cannabis	<u>1</u>	<u>2</u>	<u>3</u>	
		-	-	No Tax Due	
		-	-	\$75.00	
		\$25,000.00 - \$199,999.99	0.0015	\$150.00	
		\$200,000.00 - \$499,999.99	0.00075	\$400.00	
		\$500,000.00 +	0.00075	\$600.00	