

City of San Juan Bautista - Business License Tax Amounts

Gross Receipts	Mill Rate
First \$250,000	1.00
Next \$250,000	0.25
Next \$500,000	0.125
All Over \$1,000,000	0.05

Gross Receipts	Mill Rate	Calculation	Max Amount
Up to \$250,000	1.00	$(\text{Gross Receipts} \times 1.00) / 1,000$	\$250.00
\$250,000 - \$500,000	0.25	$((\text{Amount of Gross Receipts Minus } \$250,000) \times 0.25) / 1,000 + \250	\$312.50
\$500,000 - \$1,000,000	0.125	$((\text{Amount of Gross Receipts Minus } \$500,000) \times 0.125) / 1,000 + \312.50	\$375.00
\$1,000,000+	0.05	$((\text{Amount of Gross Receipts Minus } \$1,000,000) \times 0.05) / 1,000 + \375	No Max

Example Calculations	Calculation	License Tax
\$164,000	$(164,000 \times 1.00) / 1,000$	\$164
\$296,000	$((296,000 - 250,000) \times 0.25) / 1,000 + \250	\$261.50
\$743,000	$((743,000 - 500,000) \times 0.125) / 1,000 + \312.50	\$342.88
\$1,387,000	$((1,387,000 - 1,000,000) \times 0.05) / 1,000 + \375	\$394.35

Follow These Steps	
Step 1	Find which dollar range the gross receipt number falls in
Step 2	If under \$250,000, simply follow the calculation
	If between \$250,000 and \$500,000, subtract \$250,000 from the gross receipt number, use the difference to follow the formula, and then add \$250
	If between \$500,000 and \$1,000,000, subtract \$500,000 from the gross receipt number, use the difference in the formula, and then add \$312.50
	If over \$1,000,000, subtract \$1,000,000 from the gross receipt number, use the difference in the formula, and then add \$375.00