

CITY OF SOUTH SAN FRANCISCO
BUSINESS LICENSE TAX RATES AND FEES (effective 01/01/2026)
 Business license tax paid will expire on 12/31/2026
<https://www.ssf.net/Departments/Finance/Business-License-Information>

CLASSIFICATION

2026 BUSINESS TAX RATES/FEES

General Business

Business and Personal Services
 Manufacturer
 Warehousing
 Wholesale/Retail Sales
 Distributor & Other Services
 Repair & Other Services
 Freight Forwarding Services
 Trucking
 Recreation/Entertainment

Base Rate- \$153.00 plus per employee count (see per employee rate table below).

As of 01/01/2025, there will be no tax cap.

[General Business 6.04.123: https://ecode360.com/43441299#43441299](https://ecode360.com/43441299#43441299)

****Per Employee Rate table:**

(Includes independent contractors receiving 1099s)

Employee count	Rate
0-9	\$30.50 per employee
10-99	+\$45.75 per additional employee
100+	+\$56.00 per additional employee

Commercial Parking Facility

8% of gross receipts

[Parking Tax 4.22.030 https://ecode360.com/43441084#43441084](https://ecode360.com/43441084#43441084)

Construction Contractor

0.18% of the valuation of work

[Contractors 6.16.050: https://ecode360.com/43441395#43441435](https://ecode360.com/43441395#43441435)

Starting in 2025, we no longer charge a flat fee. Contractors will pay the \$4 State Mandated Fee for all business license renewals, which can be paid online or through the Finance Department. The business license tax of 0.18% will be assessed during the permit application process based on the work valuation.

Peddler or Solicitor

Per Vehicle Rate- \$254.75 plus employee count (see table below)

[Peddler or solicitor 6.16.110: https://ecode360.com/43441395#43441438](https://ecode360.com/43441395#43441438)

Catering Truck

Employee count	Rate
0-4	\$30.50 per employee
5-9	+\$35.75 per additional employee
10-19	+\$51.00 per additional employee
20-49	+\$61.25 per additional employee
50-99	+\$76.50 per additional employee
100-249	+\$81.50 per additional employee
250-499	+\$91.75 per additional employee
500-999	+\$102.00 per additional employee
1000+	+\$153.00 per additional employee

Transportation of Persons

Per Vehicle Rate- \$383.00 plus employee count (see table below)

[Transportation 6.16.210: https://ecode360.com/43441395#43441518](https://ecode360.com/43441395#43441518)

Uber/Lyft if based in the city

Employee count	Rate
0-4	\$30.50 per employee
5-9	+\$35.75 per additional employee
10-19	+\$51.00 per additional employee
20-49	+\$61.25 per additional employee
50-99	+\$76.50 per additional employee
100-249	+\$81.50 per additional employee
250-499	+\$91.75 per additional employee
500-999	+\$102.00 per additional employee
1000+	+\$153.00 per additional employee

Professional/Semi-Professional Professional 6.16.120: https://ecode360.com/43441395#43441469	\$280.25 \$280.25 for each add'l associate, partner Does not apply to administrative and support staff.
Temporary Vendor Temp Vendor 6.16.190: https://ecode360.com/43441395#43441512	\$153.00 per day * Exemption: If the business is earning less than \$500.00 (0-\$499.99) annually, they are exempt from the business tax but still needs to file for a license.
Rental of Real Property Short-Term Rentals & Hotels Long-Term Residential Rentals (include Trailers & Mobile Park) Rental of property 6.16.150: https://ecode360.com/43441395#43441507	\$153.00 base tax plus \$10.25 per unit/rooms. \$51.00 per dwelling unit
Landlords who make real property available for occupancy must maintain a valid business license. New in 2025, long-term residential rental will be assessed a flat fee based on number of dwelling units. Owner-occupied homes that rent individual rooms are not subject to the business license tax.	
Public Utilities 6.16.130: https://ecode360.com/43441395#43441495	\$7,690.25 flat rate
Junk collector/recycler 6.16.160: https://ecode360.com/43441395#43441495	Greater of \$200 or 4% of gross receipts
Coin, token or card-operated machine operator 6.16.040: https://ecode360.com/43424360#43424360	1% of gross receipts
**State Mandated Fee	\$4.00 per application
* On September 19, 2012 Governor Brown signed into law SB-1186 which adds a state fee of \$1 on any applicant for a local business license or similar instrument or permit, or renewal thereof. On and after January 1, 2018, through December 31, 2023, the one-dollar (\$1) additional fee is increased to four-dollars (\$4). The purpose is to increase disability access and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with federal and state disability laws, as specified.	
Deadlines and penalties on delinquent account- The 2026 business license tax renewals are due on or before February 28th, 2026. Postmark date will not be accepted. Payment of taxes due must be received by the deadline. If the business license tax is not received before March 1, 2026, a 10% penalty per month will be applied on the outstanding tax beginning March 1st. This measure was approved on November 5, 2024, as Measure W.	
Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agency. The Division of the State Architect at www.dgs.ca.gov/dsa/Home.aspx .	