



# CITY OF CORNING

Business License Application  
Please type or print.

Return this form with Tax to:  
City of Corning  
Finance Department  
1108 Solano Street  
Corning, CA 96021  
(530) 824-7020

Business Name:		
Business Location: (Complete Address, City, State, Zip)		
Mailing Address: (Only if different than above)		
Business Telephone:	Owner's Phone:	Date Business Started in Corning:
Business Owner:		
Home Address: (if home address is <u>same</u> as business location please submit <b>Home Occupation Form</b> )		
Board of Equalization Resale Number (if applicable, please submit copy of seller's permit):		
Federal Employer ID/State Issued ID (ex: driver's license):		State Employer ID#:
State Contractors License # (if applicable):		Date of Expiration:

Application is for: (Please check one)

<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership (List all partners)	<input type="checkbox"/> Corporation (List Officers & Titles)
Name/Title:	Address:	Phone #:
Name/Title:	Address:	Phone #:
Name/Title:	Address:	Phone #:

Full Description of Business:

(If apartment/rentals/motel/trailer park, please list number of units)




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**IMPORTANT INFORMATION: PLEASE READ CAREFULLY**

All businesses engaging in transactions within Corning’s city limits are required to have a current business license. This includes businesses from a home-based office. Business licenses are renewed annually on a fiscal year basis. (July 1<sup>st</sup> – June 30<sup>th</sup>)

The issuance of a business license represents only the fact that the licensee has paid a City of Corning business license tax per Municipal Code.

Please be advised that in addition to payment of the tax, you must also comply with all other provisions of the Corning Municipal Code, including but not limited to, building, parking, zoning and fire safety requirements. Prior to commencing business operations, the licensee should consult with the City of Corning Building and Planning Departments to determine whether the type of business to be conducted is permitted at the intended business location.

**AFFIDAVIT:** I hereby declare under penalty of perjury, that the reported information is true and correct to the best of my knowledge.

Applicant’s Signature and Date: \_\_\_\_\_

For Office Use Only: Annual Rate \_\_\_\_\_ + \$4.00 (SB 1186 – recently amended by AB 1379) = Total Fee Due \_\_\_\_\_

Certificate of Occupancy Required

Planning Department:	_____	_____
Building Department:	_____	_____
Fire Department:	_____	_____
Public Works Department:	_____	_____
Police Department:	_____	_____
City Manager:	_____	_____



# CITY OF CORNING

## Business License Fee Schedule

- **5.20.020 - Flat rate fees.**

The following flat rates are the annual business license fees which apply to each of the businesses indicated:

<b>Type of Business</b>	<b>Annual License Fees</b>
Amusement, concession or ride .....	Each \$10.00 per month
Animal show, carnival or circus .....	100.00 per day
Solicitor .....	15.00 per day
Bowling alley .....	7.50 per alley
Card rooms, pool halls .....	4.00 per table
Christmas tree vendor .....	10.00 per month
Fireworks vendor .....	10.00 per month
All other vendors .....	10.00 per month
Clairvoyants, fortunetellers .....	10.00 per month
Astrologers, palmists .....	100.00 per year
Lock boxes .....	2.00 per box
Pickup or delivery from outside city .....	30.00 per year for first vehicle; \$10.00 per year for each additional vehicle
Public utilities (nonfranchise) .....	1.50 per service connection within city
Retailers or wholesales of concrete, aggregates, rocks, sand, gravel or plant mix .....	25.00 per truck-maximum \$100.00
Vehicles for hire, passenger .....	24.00 per vehicle
Hospitals, sanitariums, rest homes, nursing homes .....	1.50 per bed-Minimum \$25.00
<b>Hotels, motels, apartments:</b>	
3-5 rental units .....	25.00
6-50 rental units .....	25.00 plus \$1.00 per unit in excess of 5 units
51-100 rental units .....	70.00 plus \$.50 per unit in excess of 50 units
Over 100 rental units .....	95.00 plus \$.25 per unit in excess of 100 units
<b>Rooming houses/boarding houses:</b>	
3 rooms .....	25.00
4-50 rooms .....	25.00 plus \$1.00 per room in excess of 3 rooms
51-100 rooms .....	70.00 plus \$.50 per room in excess of 50 rooms
Over 100 rooms .....	85.00 plus \$.25 per room in excess of 100 rooms
Trailer courts .....	18.00 for first 5 units plus \$1.00 for each additional unit in excess of 5 units

(Ord. 525 §1(part), 1992).



# CITY OF CORNING

## Business License Fee Schedule

- **5.20.030 - Gross receipts fees.**

Any person conducting a business or occupation within the city of a type or kind not specifically enumerated in section 5.20.020 and by law subject to licensing by the city, whether it is conducted on a commission basis or otherwise, shall, except as otherwise provided, pay a license fee as set forth in this section:

For persons or firms whose annual gross receipts during the previous year were five thousand dollars or less, and new businesses whose estimated gross receipts during the licensing period are five thousand dollars or less:

0-1000 .....	\$ 5.00
1001-2000 .....	\$ 10.00
2001-5001 .....	\$ 15.00

For person or firms whose annual gross receipts during the previous year were **more** than five thousand dollars and new businesses whose estimated gross receipts will exceed five thousand dollars during the licensing period:

Owner/operator* and 1 employee .....	\$ 25.00
2-5 employees .....	\$ 40.00
6-25 employees .....	\$ 60.00
26-100 employees .....	\$ 100.00
Over 100 employees .....	\$ 150.00

\*The term "owner/operator" may be one or more persons, related by marriage or not, holding some ownership interest in the business.

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On September 19, 2012 Governor Brown signed into law SB-1186 which adds a state fee of one-dollar (\$1) on any applicant for a local business license or similar instrument or permit, or renewal thereof. Senate Bill (SB) 1186 (Chapter 383, Statutes of 2012) created Government Code Section 4467. This statute was recently amended by Assembly Bill 1379 (Chapter 667, Statutes 2017).

Among other things, this statute requires:

**Effective: January 1, 2018 through December 31, 2023, a four-dollar (\$4) additional fee** is to be paid by any applicant for a local business license, permit or similar instrument when it is issued or renewed. If no such instrument exists, the fee is to be paid by an applicant for a building permit.

Please add an additional \$4 to your existing business license fee.

(Example: \$25 annual fee + \$4 State fee)

## DISABILITY ACCESS REQUIREMENTS AND RESOURCES

### NOTICE TO APPLICANTS FOR BUSINESS LICENSES AND COMMERCIAL BUILDING PERMITS:

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 agencies:

DEPARTMENT OF  
GENERALSERVICES,  
Division of the State  
Architect, CASp Program

[www.dgs.ca.gov/dsa](http://www.dgs.ca.gov/dsa)

[www.dgs.ca.gov/casp](http://www.dgs.ca.gov/casp)

DEPARTMENT OF  
REHABILITATION  
Disability Access Services

[www.dor.ca.gov](http://www.dor.ca.gov)

[www.rehab.cahwnet.gov/](http://www.rehab.cahwnet.gov/)

[disabilityaccessinfo](http://disabilityaccessinfo)

DEPARTMENT OF  
GENERALSERVICES,  
California Commission on  
Disability Access

[www.cdda.ca.gov](http://www.cdda.ca.gov)

[www.cdda.ca.gov/resources-menu/](http://www.cdda.ca.gov/resources-menu/)

### CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. Whether your business is moving into a newly constructed facility or you are planning an alteration to your current facility, by engaging the services of a Certified Access Specialist (CASp) early in this process you will benefit from the advantages of compliance and under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51-55.545), also benefit from legal protections.

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, for example, placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can provide plan review of your improvement plans and an access compliance evaluation of the public accommodation areas of your facility that may not be part of the alteration.

A CASp is a professional who has been certified by the State of California to have specialized knowledge regarding the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits, in the event that a construction-related accessibility claim is filed against them.

To find a CASp, visit [www.apps2.dgs.ca.gov/DSA/casp/casp\\_certified\\_list.aspx](http://www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx).

## DISABILITY ACCESS REQUIREMENTS AND RESOURCES

### GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING

State and federal programs to assist businesses with access compliance and access expenditures are available:

#### **Disabled Access Credit for Eligible Small Businesses**

FEDERAL TAX CREDIT—Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. For more information, refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at [www.irs.gov](http://www.irs.gov).

STATE TAX CREDIT—Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. For more information, refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at [www.ftb.ca.gov](http://www.ftb.ca.gov).

#### **Architectural and Transportation Barrier Removal Deduction**

FEDERAL TAX DEDUCTION—Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. For more information, refer to IRS Publication 535: Business Expenses at [www.irs.gov](http://www.irs.gov).

#### **California Capital Access Financing Program**

STATE FINANCE OPTION—The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at [www.treasurer.ca.gov/cpcf/calcap/](http://www.treasurer.ca.gov/cpcf/calcap/).

### FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

AMERICANS WITH DISABILITIES ACT OF 1990 (ADA) —The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities, and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at [www.ada.gov](http://www.ada.gov).

CALIFORNIA BUILDING CODE (CBC)—The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at [www.bsc.ca.gov](http://www.bsc.ca.gov).