

CITY OF CALISTOGA BUSINESS LICENSE TAX FOR MANUFACTURERS

Business Name
Business Address
City, State, Zip

For the month of _____, 2_____
(FORM AND REMITTANCE DUE ON THE 1st DAY OF THE FOLLOWING MONTH)

1. Gross Receipts	\$	
2. Taxable Receipts (Gross Receipts less allowable exclusions)	\$	
3. Amount of tax (.12% of line 2)	\$	
Interest \$ _____	Penalty \$ _____	
TOTAL (Remit in full)		\$ _____

CERTIFICATION *I declare under penalty of making a false declaration that I am authorized to make this statement and that to the best of my knowledge and believe it is a true, correct and complete statement made in good faith for the period stated in compliance with the provisions of the Calistoga Municipal Code.*

Do not forget to sign

Calistoga Municipal Code 5.04.260 – Manufacturers & Wholesalers

A. Every person engaged in the business or activity of manufacturing, wholesaling or producing shall pay annually the sum of one dollar and twenty cents per one thousand dollars gross receipts (as defined in section 5.04.010)

B. This classification includes, but is not limited to, manufacturing and/or wholesaling of mineral water, geothermal water products and byproducts, and for marketing, selling and distributing thereof.

C. Manufacturers – wholesalers license tax shall be paid monthly as follows:

- 1) On or about the first day of each month, manufacturers wholesalers shall obtain from the city the necessary form to submit the payment of the tax accrued for the previous month.
- 2) On or before the twentieth day of each month, manufacturers – wholesalers shall remit to city on account of the tax one dollar and twenty centers per one thousand dollars of the monthly gross for the previous month.

Calistoga Municipal Code 5.04.010 – Definitions

“Gross receipts” means the total amount of the sale price of all sales and the total amount charged or received for the performance of any act, service employment of whatever nature, for which a charge is made or credit allowed, whether or not such service, act, employment, or product is done or produced as a part of or in connection with the sale of materials, goods, wares or merchandise.

Included in Gross Receipts shall be all receipts, cash, credits and property of any kind or nature, any amount of which credit is allowed by the seller to the purchaser without any deduction therefrom on account of the cost of the materials used, labor or service costs, interest paid or payable, the cost of transportation of the property prior to it purchase, or losses or other expenses.

Excluded from Gross Receipts shall be cash discounts allowed and taken on sales; any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser; and such part of the sale price of the property returned by purchasers upon recession of the contract or sales as is refunded either in cash or by credit.

Signature _____

TITLE _____
Owner, Partner, Agent of Officer if Corporation or Partnership

DATE _____

NOTICE

This tax will be delinquent if not paid on or before the LAST day of the month in which due. A penalty of 10% will be added after the delinquent date and an additional penalty of 10% will be added if delinquent more than 30 days, plus interest of one-half of 1% per month, or fraction thereof on the amount of tax.

Make remittance payable to:
 City of Calistoga

Mail or deliver to:
 Finance Department
 CITY OF CALISTOGA
 1232 Washington Street
 Calistoga, CA 94515
 707-942-2801

Return this form with remittance

Keep copy for your records