

ITINERANT, TEMPORARY OR TRANSIENT

A business is itinerant, temporary, or transient when the operator does not maintain a permanent, fixed place of business in the City or conducts business traveling from place to place. An itinerant business may exist in the City for a maximum of 90 days. Examples of businesses in this category include: Antique Vendors, Canvassers, Craft Shows, Hawkers, Peddlers, and Solicitors.

A Temporary Use Permit may be required by the City of Visalia Planning Department located at 315 E. Acequia (559) 713-4359.

The Business Tax for this category is either \$20 per day, \$354 per month, or a business tax which is calculated on gross receipts of \$1.00 per thousand.

DELIVERY VEHICLE

A person who delivers goods, wares, or merchandise by vehicle or provides any service by the use of the vehicle and does not maintain a fixed place of business in the City is included in this category. Examples of businesses in this category include: Bottled Water Delivery, Linen Delivery, and Produce Delivery.

The semi-annual business tax is \$94.50 for the first vehicle and \$52.50 for each additional vehicle or a business tax which is calculated on gross receipts at \$.40 per thousand. A trailer is considered to be a separate vehicle, except in the case of a combination truck-tractor or semi-trailer, which is considered to be one vehicle.

**BUSINESS TAX
INFORMATION**



City of Visalia
707 W. Acequia
Visalia, CA 93291
(559) 713-4326
businessstax@visalia.gov

To Apply Online Visit
visalia.hdlgov.com

Revised 7/2025

LOCAL INFORMATION

The following are various governing regulatory agencies for start-up and/or ongoing business activities. This list should be used as a guide and may not be inclusive of all agencies that should be contacted.

BUSINESS WILL OPERATE OUT OF HOME

- A home occupation permit is required by the City of Visalia Planning Department, 315 E. Acequia, (559) 713-4359. See current adopted Rates & Fees at visalia.gov

FOOD WILL BE PREPARED

- The County of Tulare, Environmental Health Department, 5957 S. Mooney Blvd., (559)624-7400, may need to approve the business. www.tchhsa.org

BUILDING WILL BE RENOVATED

- Prior to construction or occupancy, a building permit may be required by the City of Visalia Building Department, 315 E. Acequia, (559) 713-4444. After the building is occupied, the Fire Department (559) 713-4266 may also inspect the building.

BUSINESS NAME WILL BE USED

- A fictitious business name registration may be required by the County of Tulare, County Clerk, Civic Center, 221 S. Mooney Blvd., Room 105, Visalia, (559) 636-5051.

BUSINESS WILL BE TEMPORARY

- A Temporary Conditional Use Permit may be required by the City of Visalia Planning Department, 315 E. Acequia, (559) 713-4359.

PEDDLER/SOLICITOR

- The business manager/owner must complete a background check. Information is available at 4100 S. County Center, (559) 713-4231.

GUNS WILL BE HANDLED

- The activity of handling, purchasing, selling, trading, or collecting guns requires a permit from the Visalia Police Department. To obtain this permit, a Business Tax Certificate from City of Visalia, Business Tax Department, and a Federal Firearms Certificate from the Department of Justice must first be issued.

STATE OF CALIFORNIA

PRODUCTS WILL BE SOLD

- A seller's permit may be required by the State of California, Dept. of Tax & Fee Administration, 8050 N. Palm Ave., #205, Fresno, CA 93711, (800) 400-7115. www.cdtfa.ca.gov

CALIFORNIA STATE CONTRACTOR'S LICENSE

- Contractors, including sub-contractors, and persons engaged in the business of home improvements, must be licensed in the State of California. (800) 321-2752 or www.cslb.ca.gov

CALGOLD

- For information on the appropriate permitting information for your business, visit www.calgold.ca.gov. This website provides information specific to the type of business and its location in California.

FEDERAL INFORMATION

FEDERAL INCOME TAX (IRS)

- Information regarding Federal ID#, www.irs.gov, (800) 829-4933

US SMALL BUSINESS ADMINISTRATION

- www.sba.gov, (559) 487-5791

What is a Business Tax Certificate:

A Business Tax Certificate from the City of Visalia is required prior to conducting any business, trade, or profession in the City of Visalia.

A Business Tax Certificate does *not* authorize any person to conduct any unlawful business or to conduct any lawful business in an illegal manner, or to conduct the business without complying with all of the provisions of the ordinances of the City of Visalia, including but not limited to those requiring a permit from any board, commission, department, or office of the City. This Business Tax Certificate does *not* constitute a permit to conduct the business.

This brochure is a summary of the Business Tax Ordinance. A copy of the complete ordinance is available upon request at the City of Visalia, Business Tax Division, 707 W. Acequia, (559) 713-4326, and online at codelibrary.amlegal.com/codes/visalia/latest/overview

Who needs a Business Tax Certificate?

Any person who conducts any business, trade, profession, calling or occupation in the City must first obtain a Business Tax Certificate. Thus, a Business Tax Certificate is required whenever business is conducted inside the City limits, including businesses that have certificates from other cities and those that are located outside the City limits.

A separate Business Tax Certificate is required for each business location and each business name or entity.

If you are a landlord, you need a Business Tax Certificate. You are a landlord if:

- You own 1 or more commercial properties OR
- You own 2 or more residential units (excluding your primary residence)
 - example of a residential unit: single family home = 1 unit, duplex = 2 units, four-plex = 4 units

Regardless of whether you have tenants in these units, you are still considered to be a landlord.

Violation of Business Tax Ordinance

It is a misdemeanor to violate the City of Visalia Business Tax Ordinance. *Ordinance 5.04.400*

Application Process

- Complete the Business Tax application and Home Occupation Permit (if needed). To apply online visit <https://visalia.hdlgov.com>, or you can visit our office at 707 W. Acequia Ave.
- Application fee of \$26.50 is required at the time of submission.
- Once your applications are processed and approved by the Planning Division, an invoice is mailed to you detailing the fees due (typically within 7-10 days of submission).
- Once the fees are paid in full, your Business Tax Certificate will be issued.

What you need to know about your Business Tax Certificate

You will renew your Business Tax Certificate twice a year. Our renewal periods are:

January—June (a renewal notice will be sent in December, fees due January 1st and considered delinquent if not submitted by 1/31).

July—December (a renewal notice will be sent in June, fees due July 1st and considered delinquent if not submitted by 7/31).

Delinquent renewals are subject to a 25% late penalty, \$50 administrative fee plus 1% interest each month the account continues to be delinquent.

Please notify our office of any address, phone number, or ownership changes.

If you cease doing business in the City of Visalia, you must notify us in writing. If we are not notified, your account will continue to accrue fees.

How much will the Business Tax Certificate cost?

There are different taxes for each category of business. The following is a list of business categories and the related business taxes.

REGULAR, PERMANENT BUSINESS

An entity which regularly and permanently conducts business in Visalia is included in this category. While most businesses are located inside the City limits of Visalia, some located outside the City limits may also be assigned to this category.

Businesses assigned to this category are further grouped according to business type. The ordinance directs the Collector to determine the category. The following is a brief list of some examples of business activities in each group.

PROFESSIONALS (PRO)

Accountant, Architect, Surveyor, Doctor, Optician, Therapist, Attorney, Broker, Engineer, etc.

SERVICES (SVCS)

Beautician, Repair Service, Locksmith, Cleaning Service, Laundry, Gardener, Consultant, Collection Agency, etc.

RETAILERS/HOTELS/LANDLORD/STR

Retailer, Convenience Store, Art & Craft Sales, Service Station, Printer, Restaurant, Lunch Wagon, Ice Cream Truck, Sales of Parts, Rental of Residential and Commercial Property, Hotel/Motel, Headquarter, Bowling Alley, Gym, Hospital, Clinic, etc. **Short-Term Rental (STR) requirements:**

[Visalia.gov/depts/community_development/planning/short_term_rentals_\(str\).asp](http://Visalia.gov/depts/community_development/planning/short_term_rentals_(str).asp)

MANUFACTURERS (MFG)

Manufacturer, Wholesaler Only, Warehouse, Heavy Equipment, Sales/Lease, Vehicle Sale/Lease, Vehicle Rental, Vehicle Repair/ Service, Grocery Store, etc.

The business taxes for each group are listed below.

Fee per	Pro*	Svcs	Retailers Landlord	Mfg
\$1,000 of Gross Rcpt	\$1.25	\$1.00	\$.70	\$.40
Min/6 mo	\$42.00	\$42.00	\$42.00	\$42.00
Max/6 mo	\$147.50	\$251.00	\$1,107.50	\$629.50

* The minimum and maximum taxes for all professionals are per individual, while the other minimum and maximum taxes are per entity.

Downtown Business District

A surcharge of 100 percent is assessed if the entity is located in this district. To discuss the use of the surcharge, please contact Downtown Visalians Inc. at (559) 732-7737.

CONTRACTOR, STATE LICENSED

A person who is licensed by the state and is engaged in the business of contracting is included in this category unless the business is also engaged in activities in the “Regular, Permanent Business” section.

The business tax for a person engaged in mechanical contracting (e.g. electrical, plumbing, mechanical, and general contracting) is \$122.50 semi-annually. The business tax for a person engaged in non-mechanical contracting (e.g. cement laying, painting, framing, roofing) is \$70.00 semi-annually. Information on becoming a licensed contractor can be found at www.cslb.ca.gov.

CASp FEE

Effective 1/1/18 the CASp fee is \$4 on any application for a local business license or renewal. The purpose is to increase disability access and compliance with construction-related accessibility requirements and to develop educational resources in order to facilitate compliance with federal and state disability laws, as specified.