

# Business License Tax Modernization Plan Update – Phase 2

May 12, 2026



# Agenda

- Background on City's Business License Tax
- Goals of Business License Tax Modernization Plan
- List of Priorities - Phase 1 (completed) and Phase 2 (underway)
- Tax Study Results & Alternative Tax Structures Presented by HDL Companies
- Feedback from Business License Tax Forum
- Next Steps/Tentative Timeline
- Recommendation



# Background

## What is a Business License Tax (BLT)?

- BLT is assessed on persons or entities for the privilege of conducting business within the City
- BLT is typically a major source of revenue for most cities
- Licensing process allows cities to regulate the types of businesses that can operate and conduct activities
- Purpose of BLT is to ensure businesses comply with local regulations and contribute to public services, of which they benefit
- BLT supports the General Fund to pay for public services, maintenance, infrastructure and other costs that uphold City's desirability and attraction to visitors and business



# Background

- BLT is typically based on gross receipts and/or a flat rate
- Tax is sometimes based on the number of employees, number of vehicles, square footage of the business or some combination of factors
- Over 95 % of cities/counties in California impose a BLT
- On average, BLT reflects 3% of a city's revenues
  - In some cities, it makes up 30% of General Fund revenues
- Manhattan Beach BLT provides about 5% of General Fund revenues



# History of Business License in MB

- 1971 – Business Licensing regulations, codified under MBMC Chapter 6.01, first enacted
- Subsequent updates applied to the Code:
  - 1975 – Added Chapter 6.08 Garage or Lawn Sales
  - 1978 – Added Chapter 6.12 Games of Skill and Science
  - 1985 – Added Chapter 6.16 Fortune-Telling
  - 1998 – Added Chapter 6.20 Temporary Film Permits
  - 2006 – Amended 6.10.010 & 6.10.020 Clearer Definitions, License Required
  - 2019 – Added Chapter 6.24 Sidewalk Vending
- After 50 years, a comprehensive update to the BLT Code is warranted due to significant shifts in State law, case law and modern ways business is conducted



# Current Tax Structure

## 1. Gross Receipts

- In-Town = \$313.88 flat tax for the first \$91,661 of gross receipts + \$2.80/\$1,000 in excess thereof not to exceed \$12,156 (Cap)
- Home-Occupation & Out-of-town = \$156.64 flat tax for the first \$55,765 of gross receipts + \$2.80/\$1,000 in excess thereof not to exceed \$12,156

## 2. Flat Tax

- Contractor = \$508.80 per year
- Sub-contractor = \$254.16 per year
- Mail Order (PO Box) = \$164.48 per year

## 3. Per Unit/Room

- Hotels/Motels = \$29.08 per unit
- Apartments (3 or more units) = \$29.08 per unit

## 4. Per Vehicle

- Mobile Vendor/Catering = \$420.72 per vehicle
- Gardener = \$197.48 per vehicle



# Current Tax Structure Continued...

## 5. Per Employee

- **Administrative & Sales Office** = \$313.88 flat tax + \$43.55 per employee in excess of 2 not to exceed \$12,156 (cap)

## 6. Square Footage

- **Beer Bars & Cocktail Lounges** = \$0.516 per square foot

## 7. Commercial Property (two calculations, whichever is higher)

1. Square Footage: \$313.88 flat tax + \$0.457 per square foot in excess of 5,000 square feet not to exceed \$251,168 (cap)
2. Gross Receipts: \$313.88 flat tax for the first \$91,661 of gross receipts + \$2.80/\$1,000 in excess thereof not to exceed \$12,156

## 8. Research & Development (two calculations, whichever is higher)

1. Square Footage: \$313.88 flat tax + \$0.735 per square foot in excess of 5,000 square feet not to exceed \$251,168
2. Employees \$313.88 flat tax + \$43.55 per employee not to exceed \$12,156

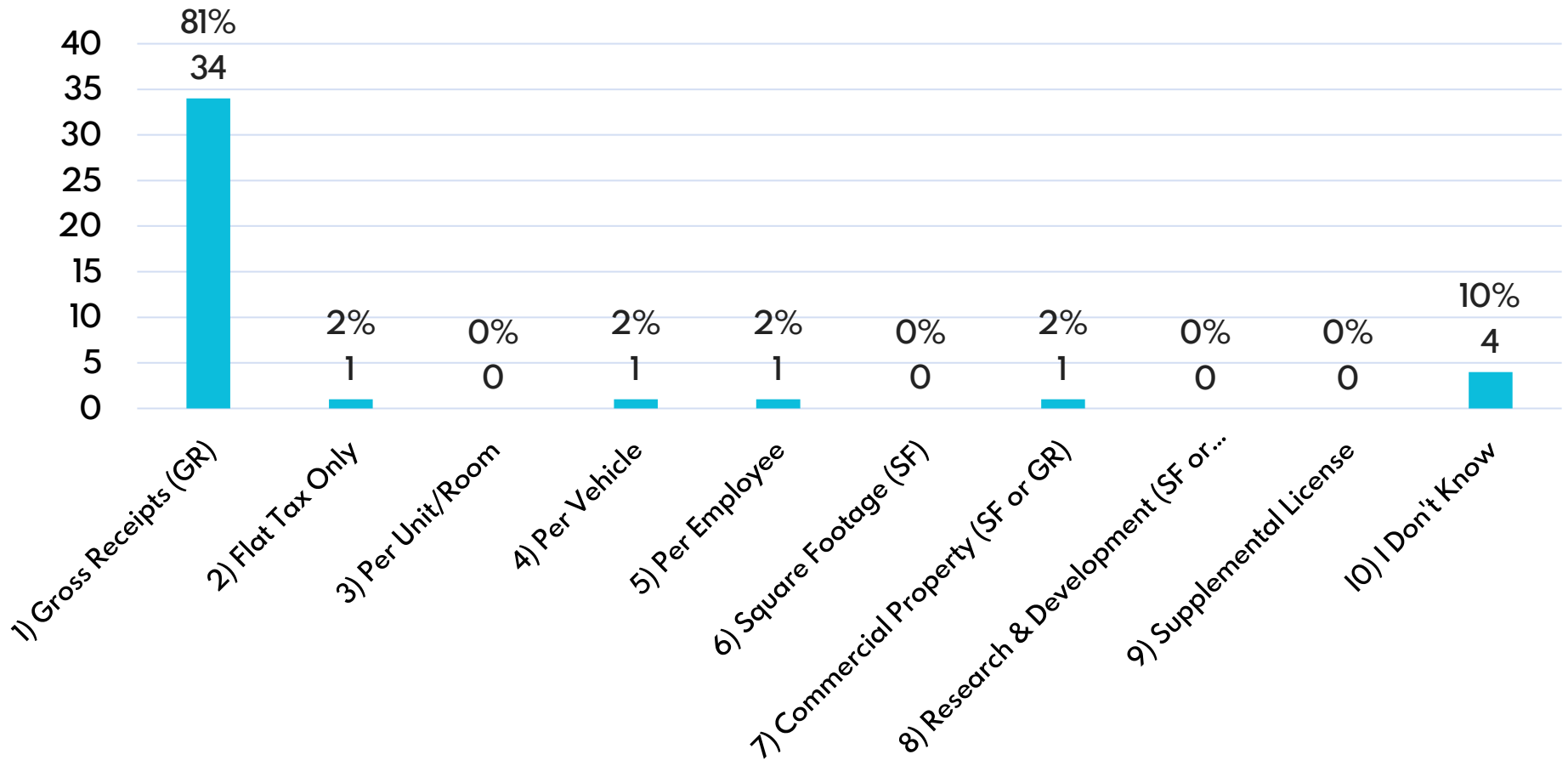
## 9. Supplemental Licenses

- **Handbill** = \$234.28 per person per year or \$57.26 per day per person
- **Solicitation** = \$844.16 for the 1<sup>st</sup> 5 people & \$136.63/person in excess thereof



# Polling Question from Business License Tax Forum

## Question 1: What tax structure do you currently fall under?



# Current Cap on Business License Taxes

Comparison of Business License Tax Payments Based on Gross Receipts of \$100K, \$500K, \$1M, \$3M, \$4.5M, \$5M, \$10M, \$20M, \$50M, \$100M

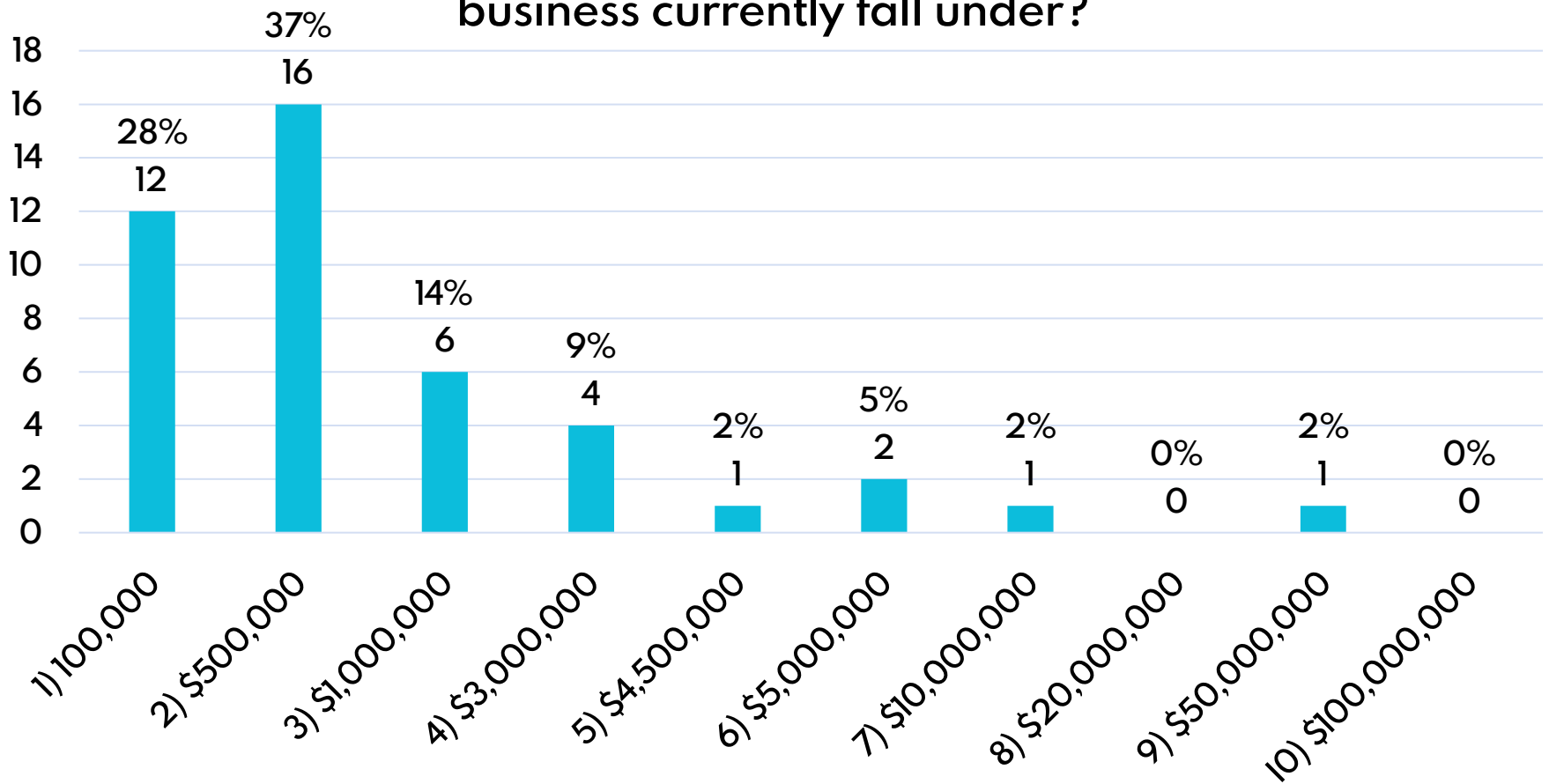
	Gross Receipts	Business License Tax Payment	% of Gross Receipts
1	\$100,000	\$337	0.34%
2	\$500,000	\$1,457	0.29%
3	\$1,000,000	\$2,857	0.29%
4	\$3,000,000	\$8,457	0.28%
5	\$4,500,000	\$12,156	0.27%
6	\$5,000,000	\$12,156	0.24%
7	\$10,000,000	\$12,156	0.12%
8	\$20,000,000	\$12,156	0.06%
9	\$50,000,000	\$12,156	0.02%
10	\$100,000,000	\$12,156	0.01%

The current business license tax cap is \$12,156 for the 2026-2027 licensing year. Based on this tax structure, a business generating \$4.5 million pays the same as a business generating \$10 million or more



# Polling Question from Business License Tax Forum

Question 2: Which Gross Receipts threshold does your business currently fall under?



# Goals of Business License Tax Modernization Plan



1) Simplify the Code



2) Clarify the Code



3) Modernize the Code



4) Fair and Equitable Tax Structure



5) Maintain Fiscal Sustainability



# Two Phases of Business License Tax Modernization Plan

- **Phase 1 (Completed)** - Administrative clean up of the Code:
  - Adopted Ordinance No. 26-0005 on March 17, 2026
  - Amended sections of Chapter 6.01 Licensing Regulations
  - Modified several sections of code to address outdated language and current best practices
- **Phase 2 (In Progress)** - Involves significant updates to the Code if tax structure is modernized and requires voter approval:
  - Perform Tax Study and Identify Alternative Tax Structures
  - Obtain Community Input through Forum
  - Conduct Community Polling
  - Explore Ballot Measure for November 2026 General Election



# Priorities – Phase 2

      
Simplify - Clarify - Modernize - Fair - Sustainability

## Actions Require Voter Approval

**11**  

Update categories based on business type instead of location (eliminate Home Occupation, PO Box, etc.)

**12** 

Consolidate Tax Types based on Gross Receipts

**13**   

Clarify and expand Professional Services (Real Estate) and create new business types (Waymo, WeWork, other new industries)

**14**  

Clarify tax category for STR vs Hotels (Gross receipts vs per room tax)

**15**  

Consider a standard deduction for business license tax



# Priorities – Phase 2

      
Simplify - Clarify - Modernize - Fair - Sustainability

## Actions Require Voter Approval

**16**   

Consider changes to Sales Tax Credit (currently applies to Commercial Property category only per MBMC 6.01.310)

**17**   

Address apportionment by eliminating or reducing base tax and clarify exemptions/deductions for revenues in other jurisdictions

**18** 

Clarify definition of employees to include both on-site and remote employees or eliminate employee based taxes

**19**  

Update the current rate structure to be comparable with neighboring cities

**20**  

Raise or remove the cap to address equity across business types

**Apportionment:** The process of allocating Gross Receipts generated in each City



# Preliminary Tax Study Results

1. Methodology
  - Registry Analysis
2. Jurisdictions Comparisons
  - Basic Overview
  - Detailed Analysis
3. Alternative Tax Models
  - Individual Models
  - Model Comparisons

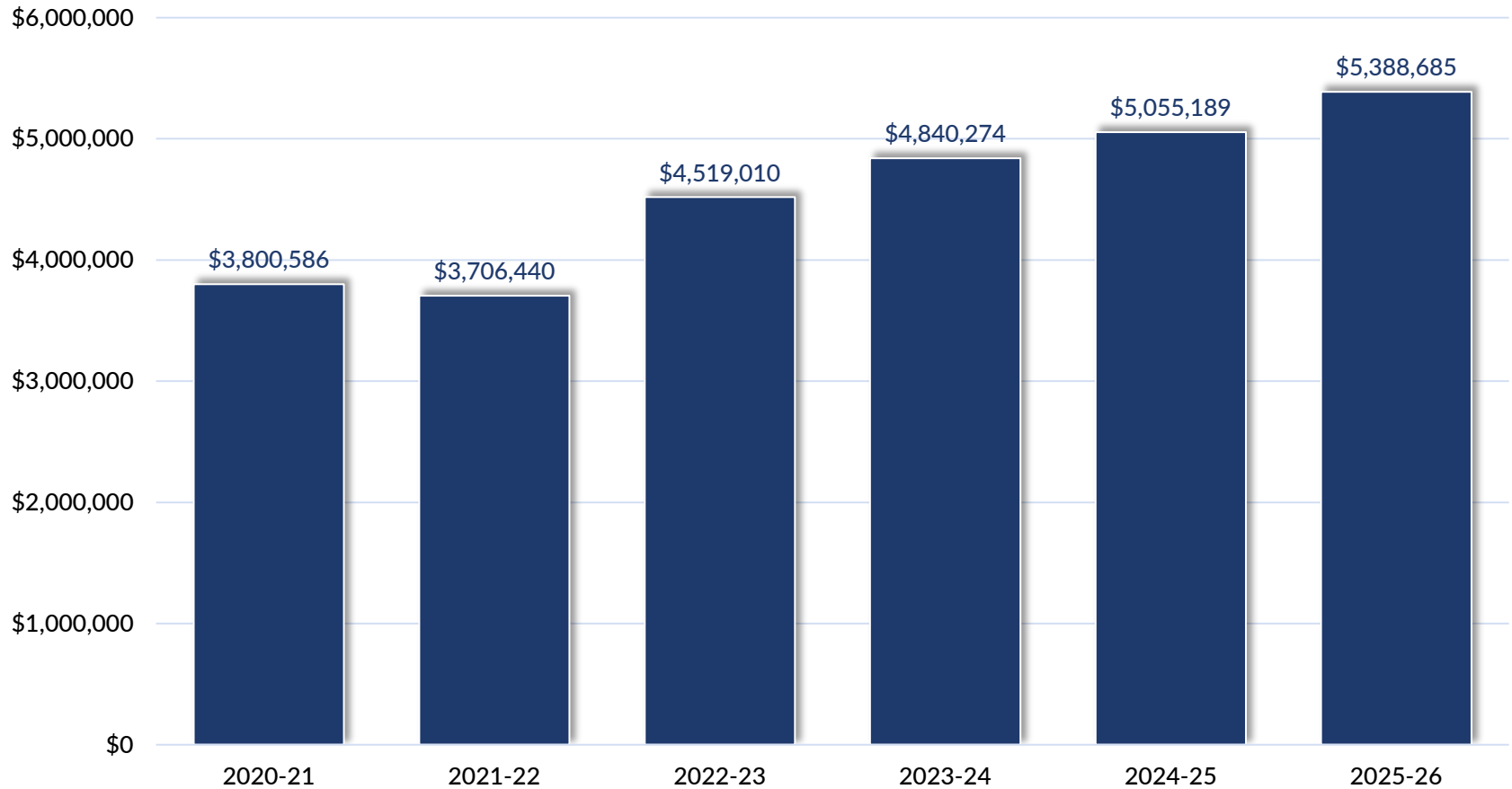


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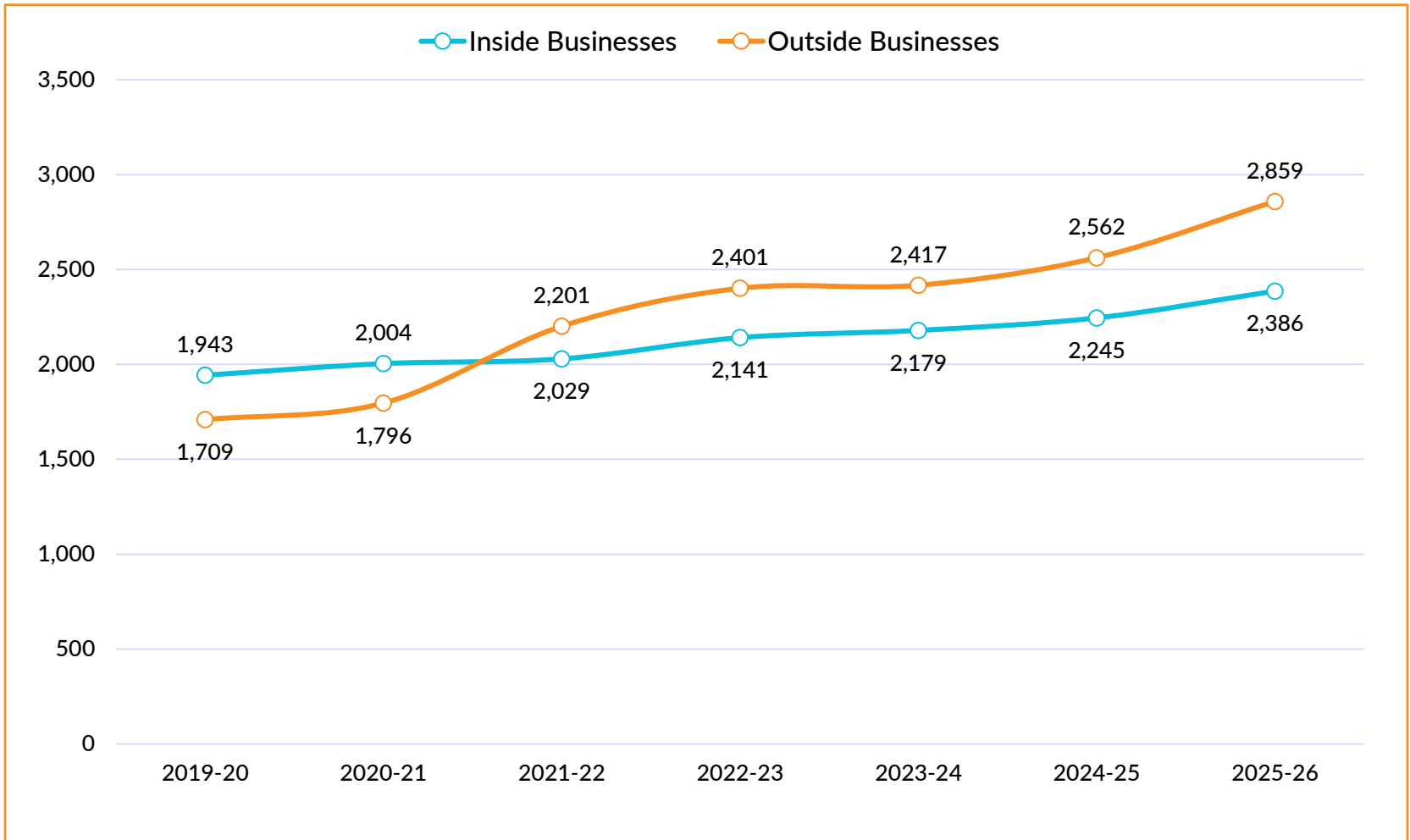
# Business License Tax Registry Analysis



# 5-Year Revenue Trend Based on the License Period Expiration Date



# Business License Counts Based on the License Expiration Date

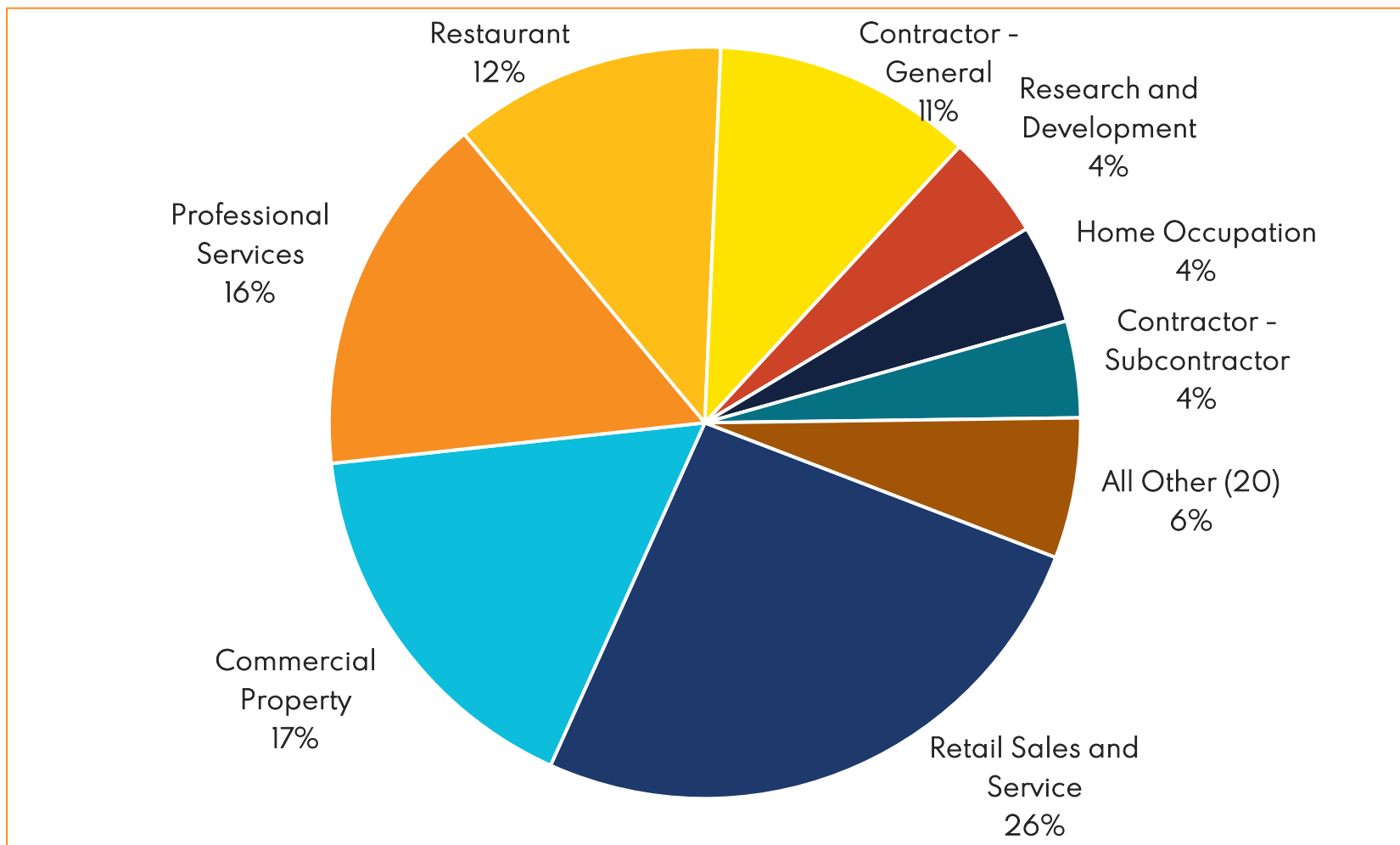


# Existing Rates, Total Counts & Tax Basis Based on License Expiration Date

Rate Types	Count of Businesses 2020-21	Count of Businesses 2025-26	Primary Tax Basis
Contractor - General	825	1,426	Flat Fee
Contractor - Subcontractor	658	1,056	Flat Fee
Retail Sales And Service	489	735	Hybrid
Home Occupation	424	433	Flat Fee + Gross Receipts
Out Of Town	275	343	Flat Fee + Gross Receipts
Professional Services	377	340	Flat Fee + Gross Receipts
Residential Rentals - 3 Or More Dwelling Units	248	218	Per Unit
Commercial Property	134	213	Flat Fee + Gross Receipts
Restaurant	131	141	Flat Fee + Gross Receipts
Exempt Business	54	81	Varied
All Others (17)	185	259	Varied Rates Based On Classification
<b>Total</b>	<b>3,800</b>	<b>5,245</b>	

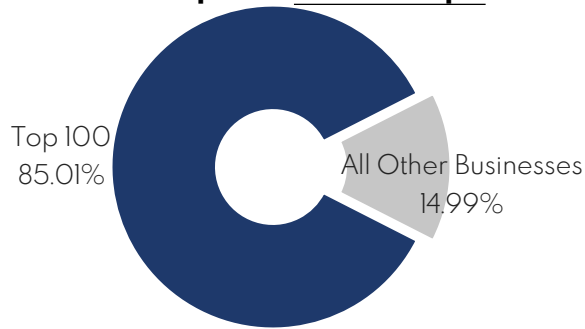


# Total Share of Tax Revenue Generated by Business Type

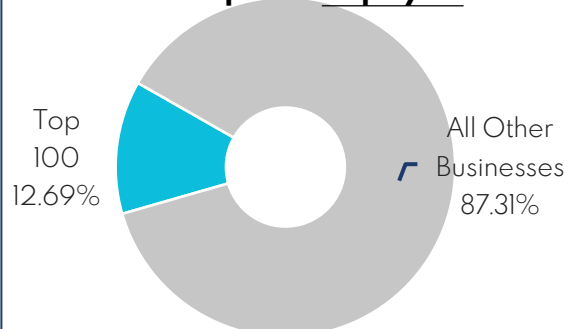


# Top 100 Businesses Compared to Citywide

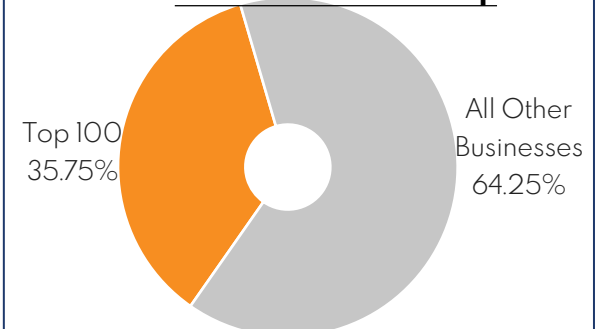
**Top 100 - Percent of  
Total Reported Gross Receipts**



**Top 100 - Percent of  
Total Reported Employees**



**Top 100 - Percent of  
Total Tax Revenue Due to Cap**



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# Jurisdiction Comparison: Basic Overview



# Jurisdiction Comparisons

## Jurisdiction Selections

- Beverly Hills
- Culver City
- El Segundo
- Hermosa Beach
- Redondo Beach
- Santa Monica
- Torrance



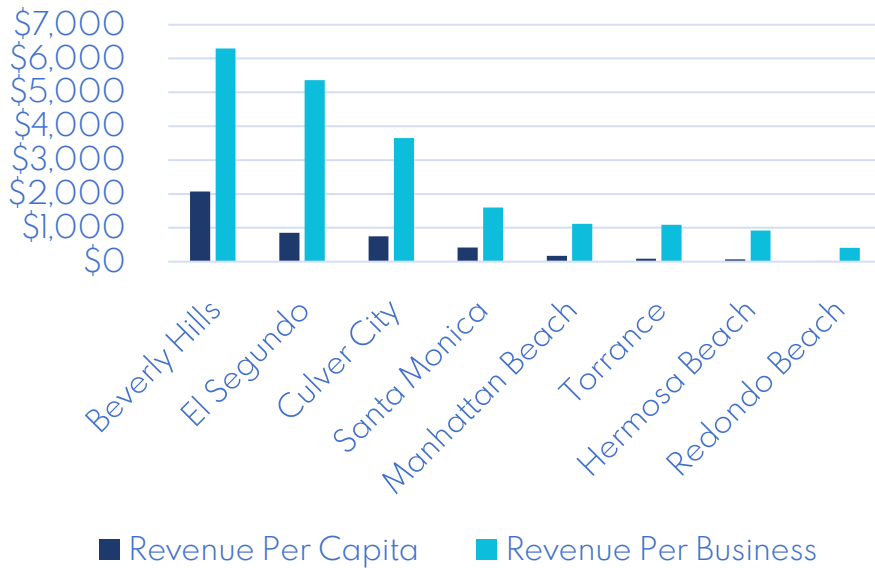
# Demographic and Economic Statistics by Location

Location	Population	Business Count	Business Tax Revenue	Revenue Per Capita	Revenue Per Business	Tax Structure Last Modified	Tax Basis	Cap Presence? (Y/N)
<b>Beverly Hills</b>	30,974	10,195	\$58,074,991	\$2,069.17	\$6,297.20	2005	Gross Receipts or Per Employee	NO CAP
<b>El Segundo</b>	16,445	2,629	\$12,748,377	\$851.73	\$5,359.82	2022	Per Employee and Sq Ft	NO CAP
<b>Culver City</b>	39,041	8,200	\$18,736,305	\$751.20	\$3,653.66	2022	Gross Receipts	NO CAP
<b>Santa Monica</b>	89,922	23,700	\$32,014,490	\$418.83	\$1,603.38	2024	Gross Receipts	NO CAP
<b>Manhattan Beach</b>	33,369	5,245	\$5,850,000	\$175.30	\$1,115.34	1976	Gross Receipts	YES
<b>Torrance</b>	139,224	10,662	\$10,067,180	\$83.11	\$1,087.98	1992	Flat Fee Per Employee	NO CAP
<b>Hermosa Beach</b>	18,641	1,401	\$1,280,040	\$68.67	\$913.66	2002	Mix of Flat / Employee / Unit / GR Tax	NO CAP
<b>Redondo Beach</b>	67,749	3,332	\$1,301,224	\$19.83	\$405.16	2013	Per Employee	NO CAP

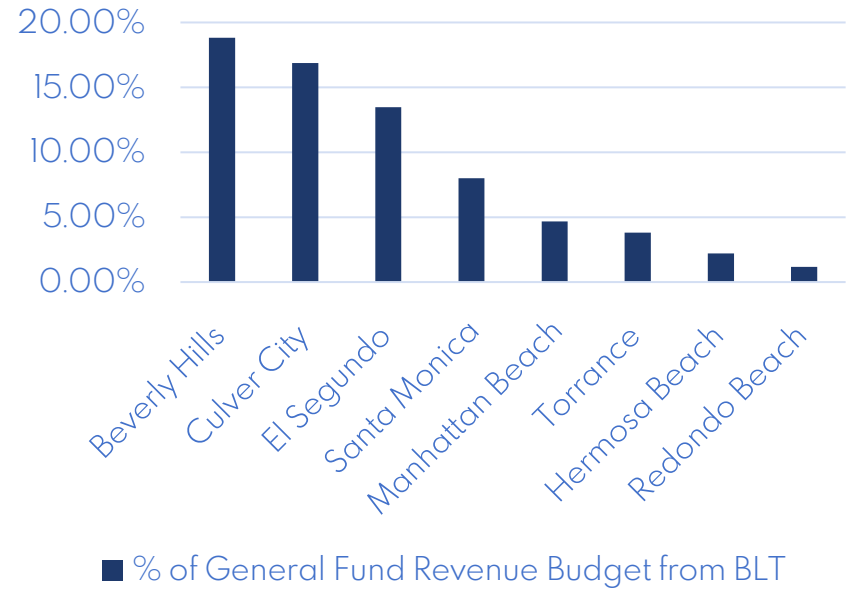


# Jurisdiction Comparison

## Comparison based on Per Capita & Per Business



## Percent of BLT Contributing to General Fund Revenue



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# Questions on Jurisdiction Comparison?



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# Business License Tax Models



# Model 1 – Gross Receipts Cap Removed

## Model Structure:

- Maintains current structure
- No cap on gross receipts
- Keeps same categories

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## Outcomes:

- Easy to implement
- Increases revenues for City services
- Some improvement in fairness or equity (due to cap removal)
- Doesn't simplify the tax structure
- Ignores new business models



# Model 1 – Gross Receipts Cap Removed

## Revenue Impacts

<b>Number of Businesses</b>	<b>2025 Charges</b>	<b>Estimated Revenue No Cap</b>
5,245	\$5,389,000	\$8,296,000
	Increased Revenues	\$2,907,000



# Model 1 Analysis

## Analysis of Model 1 Business License Tax Structure

Comparison of Business License Tax Payments Based on Gross Receipts of \$100K, \$500K, \$1M, \$3M, \$4.5M, \$5M, \$10M, \$20M, \$50M, \$100M

	Gross Receipts	Current BLT Payment (Tax based on Gross Receipts)	Current % of Gross Receipts	Model 1 BLT Payment	Model 1 % of Gross Receipts
1	\$100,000	\$337	0.34%	\$337	0.34%
2	\$500,000	\$1,457	0.29%	\$1,457	0.29%
3	\$1,000,000	\$2,857	0.29%	\$2,857	0.29%
4	\$3,000,000	\$8,457	0.28%	\$8,457	0.28%
5	\$4,500,000	\$12,156	0.27%	\$12,657	0.28%
6	\$5,000,000	\$12,156	0.24%	\$14,057	0.28%
7	\$10,000,000	\$12,156	0.12%	\$28,057	0.28%
8	\$20,000,000	\$12,156	0.06%	\$56,057	0.28%
9	\$50,000,000	\$12,156	0.02%	\$140,057	0.28%
10	\$100,000,000	\$12,156	0.01%	\$280,057	0.28%



# Model 2 Single Gross Receipts Rate

## Model Structure:

- Uniform gross receipts rate for all businesses
- Small flat-rate tax
- Removes the cap
- Transitions to two categories: Non-Exempt & Exempt

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## Outcomes:

- Easy for businesses to understand
- Same rate for all non-exempt businesses is more equitable
- Increases revenues for City services
- Low flat rate supports micro-enterprises



# Model 2 Single Gross Receipts Rate

## Rate Structure

Tax Basis	Taxable Gross Receipts
Flat Rate (decreases)	\$100 Flat Rate (Up to \$100,000 Gross Receipts)
Gross Receipts Tax (keeps the same rate, yet removes the cap)	+ \$2.80 per thousand dollars in excess of \$100,000 of Gross Receipts

## Revenue Impacts

Number of Businesses	Total Taxable Gross Receipts (in millions)	2025 Charges	Tax Amount \$2.80/thousand
5,245	\$2,947	\$5,389,000	\$7,703,000
		<b>Increased Revenue</b>	<b>\$2,314,000</b>



# Model 2 Analysis

## Analysis of Model 2 Business License Tax Structure

Comparison of Business License Tax Payments Based on Gross Receipts of \$100K, \$500K, \$1M, \$3M, \$4.5M, \$5M, \$10M, \$20M, \$50M, \$100M

	Gross Receipts	Current BLT Payment	Current % of Gross Receipts	Model 2 BLT Payment	Model 2 % of Gross Receipts
1	\$100,000	\$337	0.34%	\$100	0.10%
2	\$500,000	\$1,457	0.29%	\$1,220	0.24%
3	\$1,000,000	\$2,857	0.29%	\$2,620	0.26%
4	\$3,000,000	\$8,457	0.28%	\$8,220	0.27%
5	\$4,500,000	\$12,156	0.27%	\$12,420	0.28%
6	\$5,000,000	\$12,156	0.24%	\$13,820	0.28%
7	\$10,000,000	\$12,156	0.12%	\$27,820	0.28%
8	\$20,000,000	\$12,156	0.06%	\$55,820	0.28%
9	\$50,000,000	\$12,156	0.02%	\$139,820	0.28%
10	\$100,000,000	\$12,156	0.01%	\$279,820	0.28%



# Model 3 Single Gross Receipts Rate

## Model Structure:

- Uniform gross receipts rate for all businesses
- Small flat-rate tax
- Increases cap to \$100,000
- Transitions to two categories: Non-Exempt & Exempt

## Outcomes:

- Easy for businesses to understand
- Same rate for all non-exempt businesses is more equitable
- Increases revenues for City services
- Low flat rate supports micro-enterprises



# Model 3 Single Gross Receipts Rate

## Rate Structure

Tax Basis	Taxable Gross Receipts
Flat Rate (decreases)	\$100 Flat Rate (Up to \$100,000 Gross Receipts)
Gross Receipts Tax (keeps the same rate, and sets cap at \$100,000)	+ \$2.80 per thousand dollars in excess of \$100,000 of Gross Receipts

## Revenue Impacts

Number of Businesses	Total Taxable Gross Receipts (in millions)	2025 Charges	Tax Amount \$2.80/thousand with \$100,000 Cap
5,245	\$2,947	\$5,389,000	\$6,561,000
		<b>Increased Revenue</b>	<b>\$1,172,000</b>



# Model 3 Analysis

## Analysis of Model 3 Business License Tax Structure

Comparison of Business License Tax Payments Based on Gross Receipts of \$100K, \$500K, \$1M, \$3M, \$4.5M, \$5M, \$10M, \$20M, \$50M, \$100M

	Gross Receipts	Current BLT Payment	Current % of Gross Receipts	Model 3 BLT Payment	Model 3 % of Gross Receipts
1	\$100,000	\$337	0.34%	\$100	0.10%
2	\$500,000	\$1,457	0.29%	\$1,220	0.24%
3	\$1,000,000	\$2,857	0.29%	\$2,620	0.26%
4	\$3,000,000	\$8,457	0.28%	\$8,220	0.27%
5	\$4,500,000	\$12,156	0.27%	\$12,420	0.28%
6	\$5,000,000	\$12,156	0.24%	\$13,820	0.28%
7	\$10,000,000	\$12,156	0.12%	\$27,820	0.28%
8	\$20,000,000	\$12,156	0.06%	\$55,820	0.28%
9	\$50,000,000	\$12,156	0.02%	\$100,000	0.20%
10	\$100,000,000	\$12,156	0.01%	\$100,000	0.10%



# Model 4 Variable Gross Receipts

## Model Structure:

- Variable gross receipts rate based on business type
- Small flat-rate tax
- Increases cap to \$100,000
- Model simplifies businesses into five base categories and an exempt category

## Outcomes:

- Only five (5) categories is easier to navigate
- Slightly increases revenues for City services
- Low flat rate supports micro-enterprises
- More concentration of revenue from particular industries
- Not as fair and equitable



# Model 4 Variable Gross Receipts

## Rate Structure

Flat Rate	5 Simplified Categories	Rate Per Thousand
\$100 Flat Rate <i>Up to \$100,000 Gross Receipts</i>	Contractor	\$2.80
	General/Retail	\$2.00
	Professional	\$2.80
	Property Rental	\$2.80
	Services	\$2.80



# Model 4 Variable Gross Receipts

Business Type	Number of Businesses	Estimated Taxable Gross Receipts	2025 Charges	Model 4 - Variable Gross Receipts Estimated Revenue
Contractor	2,486	\$474,705,512	\$829,000	\$1,008,000
General/Retail	784	\$1,322,788,156	\$1,721,000	\$2,203,000
Professional	499	\$559,253,940	\$1,041,000	\$1,337,000
Property Rental	469	\$154,479,325	\$917,000	\$418,000
Services	927	\$434,767,820	\$881,000	\$975,000
Exempt	80	\$0	\$0	\$0
<b>Totals</b>	<b>5,245</b>	<b>\$2,947</b>	<b>\$5,389,000</b>	<b>\$5,941,000</b>
			<b>Increased Revenue</b>	<b>\$552,000</b>



# Model 4 Analysis

## Analysis of Model 4 Business License Tax Structure

Comparison of Business License Tax (BLT) Payments Based on Gross Receipts of \$100K, \$500K, \$1M, \$3M, \$4.5M, \$5M, \$10M, \$20M, \$50M, \$100M

	Gross Receipts	Current BLT Payment	Current % of Gross Receipts	Model 4 BLT Payment (Contractor/Professional/ Property Rental/Services)	Model 4 % of Gross Receipts
1	\$100,000	\$337	0.34%	\$100	0.10%
2	\$500,000	\$1,457	0.29%	\$1,220	0.24%
3	\$1,000,000	\$2,857	0.29%	\$2,620	0.26%
4	\$3,000,000	\$8,457	0.28%	\$8,220	0.27%
5	\$4,500,000	\$12,156	0.27%	\$12,420	0.28%
6	\$5,000,000	\$12,156	0.24%	\$13,820	0.28%
7	\$10,000,000	\$12,156	0.12%	\$27,820	0.28%
8	\$20,000,000	\$12,156	0.06%	\$55,820	0.28%
9	\$50,000,000	\$12,156	0.02%	\$100,000	0.20%
10	\$100,000,000	\$12,156	0.01%	\$100,000	0.10%



# Model 4 Analysis Continued...

## Analysis of Model 4 Business License Tax Structure

Comparison of Business License Tax (BLT) Payments Based on Gross Receipts of \$100K, \$500K, \$1M, \$3M, \$4.5M, \$5M, \$10M, \$20M, \$50M, \$100M

	Gross Receipts	Current BLT Payment	Current % of Gross Receipts	Model 4 BLT Payment (General/Retail)	Model 4 % of Gross Receipts
1	\$100,000	\$337	0.34%	\$100	0.10%
2	\$500,000	\$1,457	0.29%	\$900	0.18%
3	\$1,000,000	\$2,857	0.29%	\$1,900	0.19%
4	\$3,000,000	\$8,457	0.28%	\$5,900	0.20%
5	\$4,500,000	\$12,156	0.27%	\$8,900	0.20%
6	\$5,000,000	\$12,156	0.24%	\$9,900	0.20%
7	\$10,000,000	\$12,156	0.12%	\$19,900	0.20%
8	\$20,000,000	\$12,156	0.06%	\$39,900	0.20%
9	\$50,000,000	\$12,156	0.02%	\$99,900	0.20%
10	\$100,000,000	\$12,156	0.01%	\$100,000	0.10%



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# Business License Tax Model Comparisons



# Example 1: Subcontractor Comparison of 4 Models and Other Cities

## Factors

- Category: Subcontractor (Contractor)
- Gross Receipts: \$40,000
- Employees: 2
- Other Units: 500 Sq Ft



Manhattan Beach	Tax
Current Tax	\$246
Model 1	\$246
Model 2	\$100
Model 3	\$100
Model 4	\$100

Comparison Cities	Tax
Beverly Hills	\$75
Culver City	\$0
El Segundo	\$150
Hermosa Beach	\$239
Redondo Beach	\$192
Santa Monica	\$75
Torrance	\$218



# Example 2: Restaurant Comparison of 4 Models and Other Cities

## Factors

- Category: Restaurant (General Retail)
- Gross Receipts: \$600,000
- Employees: 8
- Other Units: 2,500 Sq Ft



Manhattan Beach	Tax
Current Tax	\$1,696
Model 1	\$1,696
Model 2	\$1,500
Model 3	\$1,500
Model 4	\$1,100

Comparison Cities	Tax
Beverly Hills	\$750
Culver City	\$600
El Segundo	\$694
Hermosa Beach	\$813
Redondo Beach	\$243
Santa Monica	\$750
Torrance	\$458



# Example 3: Medical Office Comparison of 4 Models and Other Cities

## Factors

- Category: Medical Office (Professional)
- Gross Receipts: \$1,200,000
- Employees: 5 (3 Prof)
- Other Units: 3,000Sq Ft



Manhattan Beach	Tax
Current Tax	\$3,315
Model 1	\$3,315
Model 2	\$3,180
Model 3	\$3,180
Model 4	\$3,180

Comparison Cities	Tax
Beverly Hills	\$4,882
Culver City	\$3,500
El Segundo	\$150
Hermosa Beach	\$598
Redondo Beach	\$252
Santa Monica	\$5,775
Torrance	\$338



# Example 4: Commercial Property Comparison of 4 Models and Other Cities

## Factors

- Category: Commercial Property (Property Rental)
- Gross Receipts: \$700,000
- Employees: 5
- Other Units: 5,000 Sq Ft (7 Units)



Manhattan Beach	Tax
Current Tax	\$1,916
Model 1	\$1,916
Model 2	\$1,780
Model 3	\$1,780
Model 4	\$1,780

Comparison Cities	Tax
Beverly Hills	\$16,450
Culver City	\$650
El Segundo	\$930
Hermosa Beach	\$322
Redondo Beach	\$158
Santa Monica	\$875
Torrance	\$250

Note: Models 2 - 4 eliminate the sales tax credit for Commercial Property



# Example 5: Commercial Property Comparison of 4 Models and Other Cities

## Factors

- Category: Commercial Property (Property Rental)
- Gross Receipts: \$25,000,000
- Employees: 25
- Other Units: 225,000 Sq Ft (150 Units)



Manhattan Beach	Tax
Current Tax	\$94,575
Model 1	\$94,575
Model 2	\$69,820
Model 3	\$69,820
Model 4	\$69,820

Comparison Cities	Tax
Beverly Hills	\$587,500
Culver City	\$32,240
El Segundo	\$63,090
Hermosa Beach	\$6,900
Redondo Beach	\$1,662
Santa Monica	\$31,250
Torrance	\$11,250

Note: Models 2 - 4 eliminate the sales tax credit for Commercial Property



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# Questions on Model Comparison?



# Summary of Models 1 - 4

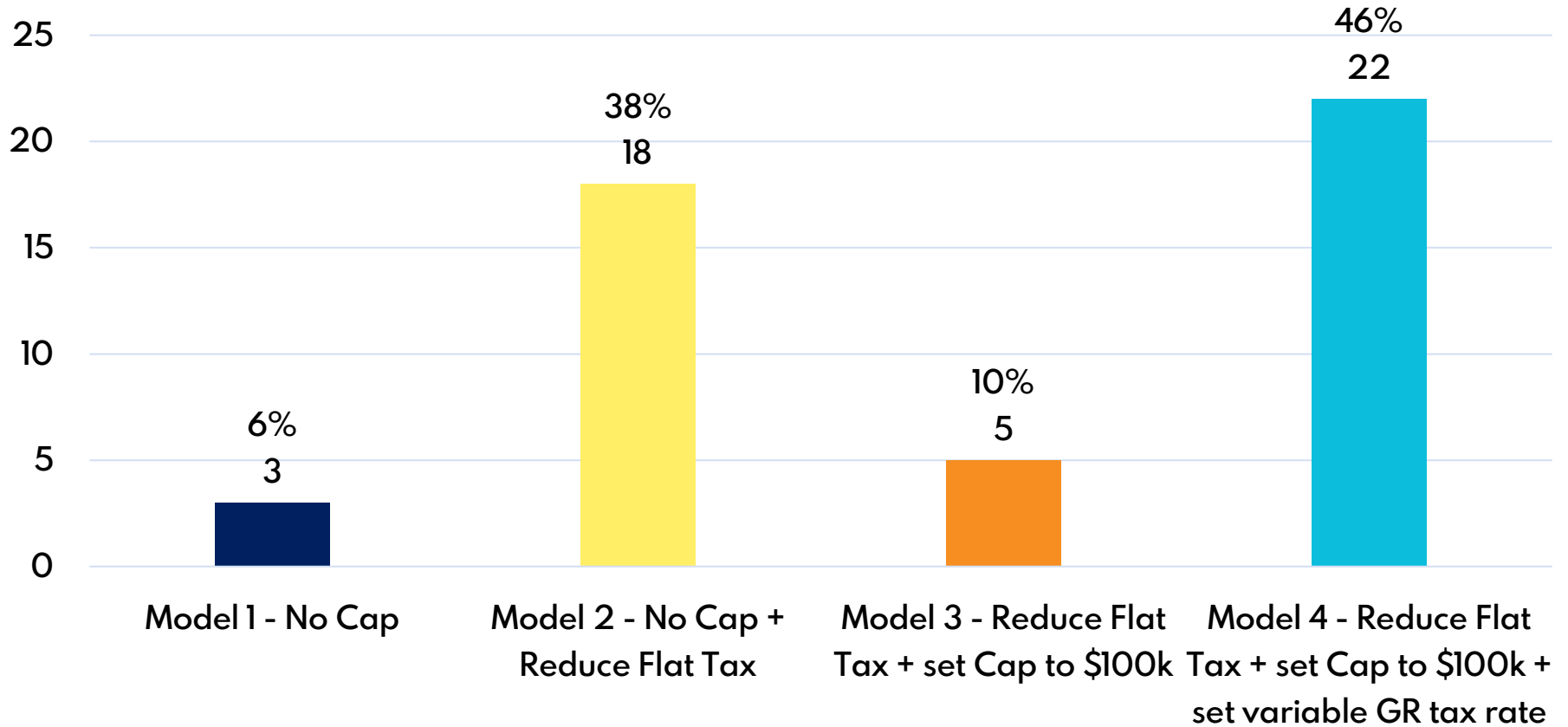
## Annual Revenue of each Model and Revenue Impact

	2025 Tax Revenue	Model 1	Model 2	Model 3	Model 4
Removes Cap		✓	✓		
Reduce Flat Tax			✓	✓	✓
Set Cap to \$100K				✓	✓
Set Variable GR					✓
Projected Revenue	\$5,389,000	\$8,296,000	\$7,703,000	\$6,561,000	\$5,941,000
Projected Business Tax Revenue Increase		\$2,907,000	\$2,314,000	\$1,172,000	\$552,000

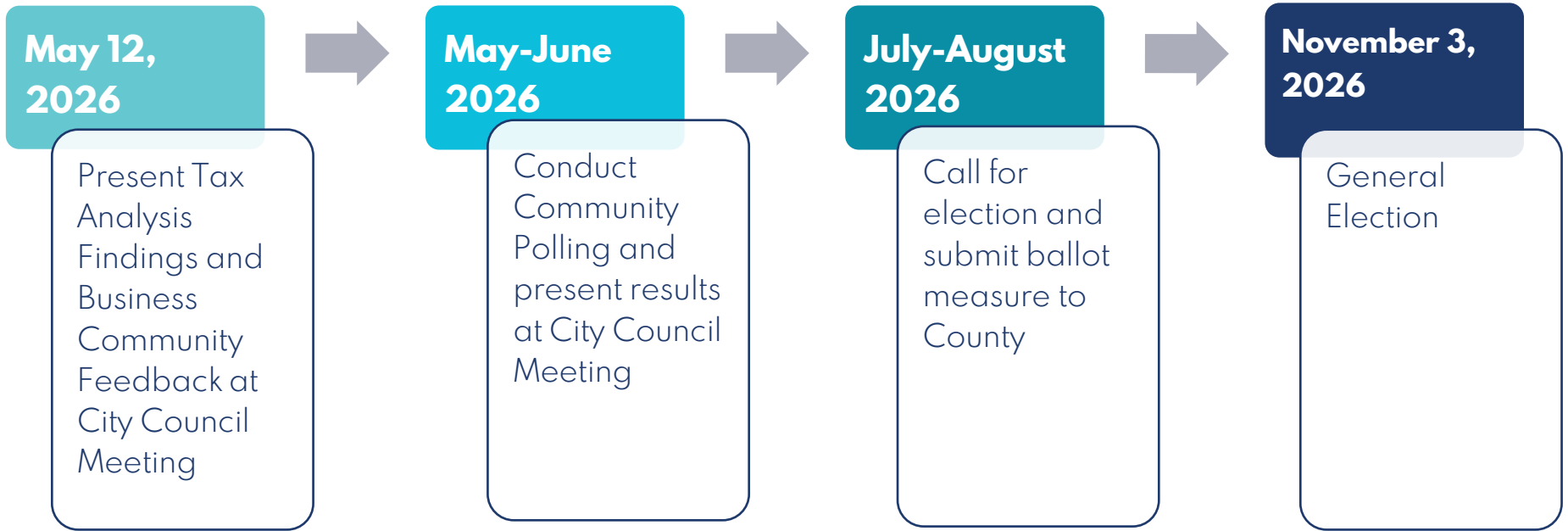


# Last Polling Question from Business License Tax Forum

## Question 3: Which Tax Model do you Prefer?



# Next Steps & Tentative Timeline



Regular updates on the Business License Modernization Plan are posted on the City Website at: [www.manhattanbeach.gov/BusinessLicense](http://www.manhattanbeach.gov/BusinessLicense)



# Recommendation

- Staff recommends City Council discuss and provide direction regarding the Business License Tax Modernization Plan in addition to:
  - Confirming which Tax Model to proceed with
  - Confirming next stage with Community Polling



