

**Porterville City Code
License and Business Regulations
Article II. License Taxes
Section 15-23**

Gross Receipts, Semiannual (6 months)

Classification A - T1

Gross Receipts	License Tax
\$ 0.00 to \$ 25,000.00	\$ 25.00
25,001.00 to 50,000.00	50.00
50,001.00 to 75,000.00	75.00
75,001.00 to 100,000.00	100.00
100,001.00 to 150,000.00	125.00
150,001.00 to 200,000.00	150.00
200,001.00 to 300,000.00	200.00
300,001.00 to 400,000.00	300.00
400,001.00 to 600,000.00	400.00
600,001.00 to 800,000.00	500.00
800,001.00 to 1,000,000.00	600.00
1,000,001.00 and over	700.00 plus, \$100 per each additional \$200,000

Veterinarian.

<-- [Click here for list of Professions.](#)

All other professions not hereinabove specifically set forth, and other businesses not specifically set forth in this chapter, operating on a net profit of ten and one-hundredth percent (10.01%) or more will be classified in the above category.

Classification B - T2

Gross Receipts	License Tax
\$ 0.00 to \$ 25,000.00	\$ 25.00
25,001.00 to 50,000.00	47.50
50,001.00 to 75,000.00	65.00
75,001.00 to 100,000.00	80.00
100,001.00 to 150,000.00	95.00
150,001.00 to 200,000.00	110.00
200,001.00 to 300,000.00	135.00
300,001.00 to 400,000.00	160.00
400,001.00 to 600,000.00	185.00
600,001.00 to 800,000.00	210.00
800,001.00 to 1,000,000.00	235.00
1,000,001.00 and over	260.00 plus, \$25. per each additional \$200,000

Manufacturers:

<-- [Click here for list of Manufacturers.](#)

Manufacturers and other businesses not specifically set forth in this chapter, operating on a net profit of ten percent (10%) to four and one-hundredth percent (4.01%) will be classified in the above category.

Classification C - T3

Gross Receipts	License Tax
\$ 0.00 to \$ 25,000.00	\$ 25.00
25,001.00 to 50,000.00	45.00
50,001.00 to 75,000.00	60.00
75,001.00 to 100,000.00	75.00
100,001.00 to 150,000.00	90.00
150,001.00 to 200,000.00	105.00
200,001.00 to 300,000.00	120.00
300,001.00 to 400,000.00	135.00
400,001.00 to 600,000.00	150.00
600,001.00 to 800,000.00	165.00

Retailers:

<-- [Click here for list of Retailers.](#)

800,001.00 to 1,000,000.00	180.00
1,000,001.00 and over	195.00 plus, \$15. per each additional \$200,000

Retailers and other businesses not specifically set forth in this chapter, operating on a net profit of four percent (4%) to two and one-hundredth percent (2.01%) will be classified in the above category.

Classification D - T4

Gross Receipts	License Tax
\$ 0.00 to \$ 25,000.00	\$ 25.00
25,001.00 to 50,000.00	40.00
50,001.00 to 75,000.00	50.00
75,001.00 to 100,000.00	60.00
100,001.00 to 150,000.00	75.00
150,001.00 to 200,000.00	90.00
200,001.00 to 300,000.00	100.00
300,001.00 to 400,000.00	110.00
400,001.00 to 600,000.00	125.00
600,001.00 to 800,000.00	140.00
800,001.00 to 1,000,000.00	155.00
1,000,001.00 and over	170.00 plus, \$15. per each additional \$200,000

Wholesale:

<-- [Click here for list of Wholesale businesses.](#)

Wholesale and other businesses not specifically set forth in this chapter, operating on a net profit of two percent (2%) or under will be classified in the above category.