

| SECTORS | | Proposed Legislation - Blue Ribbon Taskforce Recommendation with Amendments | | | | | | | | | |
|----------------------------|------------|---|----------|------------|---------------|--------------|-------------|--------------|--------------|------------------|----------------|
| | Min Paym't | Tax per \$1,000 | \$0-\$1M | \$1M-\$2.5 | \$2.5 M-\$10M | \$10M-\$25 M | \$25M-\$50M | \$50M-\$75 M | \$75M-\$100M | New \$100M+ Tier | Minimum Paym't |
| Retail Sales | \$60 | \$1.20 | \$0.90 | \$1.08 | \$1.25 | \$1.50 | \$1.75 | \$2.00 | \$2.50 | \$2.50 | \$50 |
| Grocers | \$60 | \$0.60 | \$0.45 | \$0.54 | \$1.00 | \$1.35 | \$1.50 | \$1.75 | \$2.00 | \$2.24 | \$50 |
| Auto Sales | \$60 | \$1.20 | \$1.20 | \$1.25 | \$1.50 | \$1.75 | \$2.00 | \$2.25 | \$3.50 | \$3.99 | \$50 |
| Wholesale | \$60 | \$1.20 | \$1.08 | \$1.14 | \$1.25 | \$1.50 | \$1.75 | \$2.00 | \$2.75 | \$3.99 | \$50 |
| Business / Pers | \$60 | \$1.80 | \$1.62 | \$1.71 | \$3.25 | \$4.00 | \$5.00 | \$5.25 | \$9.50 | \$10.08 | \$50 |
| Prof/Semi | \$60 | \$3.60 | \$3.24 | \$3.42 | \$5.00 | \$5.00 | \$5.50 | \$6.50 | \$8.50 | \$9.00 | \$50 |
| Recr And Ent | \$60 | \$4.50 | \$4.50 | \$4.70 | \$4.70 | \$4.70 | \$4.80 | \$5.00 | \$7.00 | \$9.00 | \$50 |
| Contractors | \$60 | \$1.80 | \$1.80 | \$2.75 | \$4.00 | \$4.50 | \$5.00 | \$5.50 | \$7.00 | \$9.00 | \$50 |
| Manufacturing | \$60 | \$1.20 | \$0.90 | \$1.20 | \$2.25 | \$2.75 | \$3.00 | \$3.25 | \$6.00 | \$6.65 | \$50 |
| Hotel, Motel | \$60 | \$1.80 | \$1.62 | \$1.71 | \$3.80 | \$4.80 | \$5.00 | \$5.25 | \$5.50 | \$5.60 | \$50 |
| Admin Headqtrs + | \$60 | \$1.20 | \$1.20 | \$4.50 | \$5.00 | \$5.50 | \$6.00 | \$6.50 | \$8.00 | \$9.50 | \$50 |
| Media Firms | \$60 | \$1.20 | \$1.20 | \$2.80 | \$3.20 | \$3.80 | \$4.80 | \$5.00 | \$8.50 | \$9.50 | \$50 |
| Public Utility | \$60 | \$1.00 | \$1.00 | \$4.50 | \$5.00 | \$5.00 | \$5.00 | \$5.00 | \$5.00 | \$5.00 | \$50 |
| Misc | \$60 | \$1.20 | \$1.20 | \$4.50 | \$5.00 | \$5.50 | \$6.00 | \$6.50 | \$9.00 | \$10.40 | \$50 |
| Res Rental, Non-Res Rental | Unamended | | | | | | | | | | |
| Cannabis | Unamended | | | | | | | | | | |
| Firearms, Ammunition | Unamended | | | | | | | | | | |
| Taxi, Ambulance, Limos | See Below | | | | | | | | | | |
| Trucking, Transportation | See Below | | | | | | | | | | |

City of Oakland, Department of Finance Gross Receipts Tax Rates, available at: <https://cao-94612.s3.amazonaws.com/documents/Business-Tax-Classification-and-Rate-Tables-2020.pdf>

Rates highlighted in red are adjusted lower than the Task Force recommendations.

Rates highlighted in green are adjusted higher than the Task Force recommendations.

+ Maintains the 1.5% administrative headquarters tax rate for companies with over \$1 billion in revenue on their federal tax returns and over 1,000 US employees, as recommended by the Blue Ribbon Taskforce.

Taxicabs: Currently \$180 per permit. No change proposed.

Ambulances, Limousines: Currently \$75 per vehicle. Proposed \$149 per ambulance, \$180 per limousine.

Trucking, Transportation — See proposed changes below.

Persons engaged in [Trucking, Transportation] business activities shall pay an annual business tax based upon the average number of persons employed by such business in the city as follows:

1. ~~\$72~~**150** for the first person employed;
2. ~~\$18~~**25.00** per person for the next ~~19~~**9** persons employed;
3. ~~\$9~~**30.00** per person for the next ~~80~~**90** persons employed;
4. ~~\$7.50~~**40.00** per person for **all other** ~~the next~~ **100** persons employed;
5. ~~\$4.50~~ per person for all other persons employed.