

any of its derivatives, pursuant to Health and Safety Code Sections 11362.5 and 11362.7-11362.83.

B. Every person engaged in a "medical cannabis business" not otherwise specifically taxed by other business tax provisions of this chapter, shall pay a business tax of \$50.00 for each \$1,000.00 of gross receipts or fractional part thereof.

(Res. No. 82949, § 2, 7-26-2010; Res. No. 81925, § 2, 4-21-2009)

Editor's note— Res. No. 82949, § 2, adopted July 26, 2010, changed the title of Section 5.04.480 from "Cannabis" to "Medical cannabis businesses." The historical notation has been preserved for reference purposes.

5.04.481 - Non-medical cannabis businesses.

For the purpose of this section:

A. "Non-medical cannabis business" means any of the activities described in Subsection 5.04.480 A. that are not conducted pursuant to Health and Safety Code Sections 11362.5 and 11362.7-11362.83, but are otherwise authorized by State law.

B. Every person engaged in a "non-medical cannabis business" not otherwise specifically taxed by other business tax provisions of this chapter, shall pay a business tax of \$100.00 for each \$1,000.00 of gross receipts or fractional part thereof.

(Res. No. 82949, § 2, 7-26-2010)

5.04.485 - Firearms/ammunitions sales.

A. Notwithstanding any other provision of this chapter, commencing January 1, 1998, for every person engaged in the business of selling firearms or firearms ammunition, as defined by this section, the tax shall be sixty dollars (\$60.00) per year or fractional part thereof for the first two thousand five hundred dollars (\$2,500.00) or less of gross receipts, plus twenty-four dollars (\$24.00) per year for each additional one thousand dollars (\$1,000.00) of gross receipts or fractional part thereof in excess of two thousand five hundred dollars (\$2,500.00) from selling firearms or firearms ammunition or from any other activity which is subject to tax under the provisions of this chapter.

B. As used herein, the term "firearm" means any device, designed to be used as a weapon, from which is expelled through a barrel a projectile by the force of any explosion, or other form of combustion. The term also includes any rocket, rocket-propelled projectile launcher, or similar device containing any explosive or incendiary material and not designed for emergency or distress signaling purposes.

C. As used herein, the term "firearms ammunition" means any projectiles with their fuses, propelling charges, or primers fired from weapons, and any of the individual components thereof, including, but not limited to, black powder and reloading primers.

D. As used herein, the term "engage in the business of selling firearms or firearms ammunition" means the selling, leasing or transferring of firearms or firearms ammunition, except for wholesale sales, as provided in Section 5.04.320

E. This section shall not be applied to establishments exclusively involved in the sales of firearms or firearms ammunition to law enforcement officials.

F. This section shall not be applied to any business licensed as a pawnbroker pursuant to the Oakland Municipal Code that (1) receives firearms or firearms ammunition as bond or other security for loans, advances or other forms of compensation, or (2) sells or resells firearms or firearms ammunition wholesale to properly licensed and registered dealers exclusively.

(Added by Measure D, passed by voters June 2, 1998)

5.04.490 - Taxi and ambulance.

Every person engaged in taxicab, ambulance or limousine business in the city shall pay an annual business tax as follows:

A. For each ambulance or limousine	\$ 75.00
B. For each taxicab permit	180.00

(Prior code § 5-1.47)

5.04.500 - Miscellaneous business.

Any person engaged in a business not specifically taxed by other provisions of this chapter and not otherwise exempted shall pay a business tax of sixty dollars (\$60.00) per year or fractional part thereof for the first fifty thousand dollars (\$50,000.00) or less of gross payroll plus one dollar and twenty cents (\$1.20) for each additional one thousand dollars (\$1,000.00) of gross payroll or fractional part thereof in excess of fifty thousand dollars (\$50,000.00).

(Ord. 12838 § 3 (part), 2007; prior code § 5-1.48)

5.04.510 - Optional method of determining tax.

When a person engages in two or more businesses, other than manufacturing, which are taxed on the basis of gross receipts under different provisions of this chapter, such person may elect to combine all such gross receipts and pay a tax determined by applying the rate of tax applicable to that business activity producing the greatest amount of gross receipts, subject to the following provisions:

- A. All businesses must be conducted at the same location; and
- B. The gross receipts of all business activities, except the business producing the greatest amount of gross receipts, must not exceed twenty (20%) percent of the total combined gross receipts of all business activities.
- C. Each person required to obtain a business tax certificate for engaging in the business of selling firearms or firearms ammunition under the provisions of Section 5.04.485 shall not be required to obtain a business tax certificate for activities covered by any other section of this chapter and shall pay tax on gross receipts derived from any activity covered by any section of this chapter at the rate prescribed for gross receipts from the sale of firearms or firearms ammunition.