



Business Tax

Frequently Asked Questions

Do I need a Business Tax Certificate?

All businesses operating in the Town of Mammoth Lakes are required to obtain a Business Tax Certificate. This includes home-based businesses, self-employed persons, independent contractors, and vacation home or condominium rentals. A separate Business Tax Certificate must be obtained for each branch establishment of business location. New businesses should allow for 2 to 3 weeks for their Business Tax Certificate application to be fully processed.

Do I need to display my Business Tax Certificate?

Yes. Any person or entity engaged in business at a fixed place of business shall keep the certificate posted in a conspicuous place upon the premises where such business is conducted. Any person engaged in business in the Town of Mammoth Lakes, but not operating from a fixed place of business, shall keep the Business Tax Certificate issued to him or her at all times while engaging in such business.

How do I transfer my Business Tax Certificate?

A Business Tax Certificate is not transferable in the case of a change of ownership. It is the responsibility of the owner to notify the Finance Department of ownership changes, relocation, or termination of business.

I conduct business in several cities. Can I get one Business Tax Certificate to do business in all of them?

No. Each city has its own Business Tax requirement and you must have a certificate or license from the jurisdiction the business is being conducted in.

Do I need a Business Tax Certificate if I work out of my home?

Yes. Businesses operated from the home also require a Business Tax Certificate.

I have a small consulting business and all my clients are located outside the Town. Am I still required to have a Business Tax Certificate?

Yes. If your consultancy is based from a location in the Town, a Business Tax Certificate will be required for that location. The number of clients and where they are located does not have any bearing on whether a Business Tax Certificate is required.

Will a renewal notice be sent by the Town of Mammoth Lakes?

Although the Town of Mammoth Lakes does send renewal notices as a courtesy to business operators at the beginning of December for the next calendar year, the Town is not required to

send a notice or bill to any person. Failure to send such notice or bill shall not affect the validity of any fee or penalty due hereunder, or the duty of such person to pay required taxes. Business taxes are due each calendar year on January 2nd and must be remitted by January 31st to avoid the assessment of late penalties and interest.

Do I need a Seller's Permit?

If you sell tangible personal property, you are required to obtain a Seller's Permit from the State Board of Equalization (SBE) for the purpose of collecting and reporting sales tax to the State of California. To obtain a Seller's Permit contact the SBE at (800) 400-7115.

Do I need to apply for a Fictitious Business Name?

The County of Mono requires that local businesses file a Fictitious Business Name statement, also sometimes referred to as a "dba" or "doing business as" statement. If a business is to be operated under an assumed name, the name under which it proposes to operate should be filed with the Mono County Community Development Department, Clerk's Office. Prior to filing the assumed name, contact the office of the County Clerk to determine if any other business is presently operating under the name. You can reach the office of the County Clerk by calling (760) 924-1800.