



DEPARTMENT OF FINANCE COUNTY OF MONO

P.O. Box 495, Bridgeport, CA 93517, (760) 932-5480, Fax (760) 932-5481

*Janet Dutcher, CPA, CGFM
Finance Director*

Dear Business License Applicant:

Enclosed please find the business license application you requested. Pay particular attention to the **ADDRESS DATA**. The **physical address, mailing address, and parcel numbers** are needed in the top portion. If you are not the owner of the property and do not know the parcel number, please list the owner's name. Please be aware that the "**Doing Business As**" portion will appear on your license as your company title.

As of May 10, 2011 the Board of Supervisors passed Resolution #R11-30, Ordinance #99-92 increasing the initial business license fee. The processing fee is now **\$100.00** for one or more business transactions in one location. Should you have several business transactions, but in different locations, you will need a **separate business license** for each location.

You must complete the **WORKER'S COMPENSATION DECLARATION** section for this application to be considered. You *MUST* also indicate whether you are a **HOME BASED BUSINESS**, whether you operate your business out of your home or not. If these sections are not completed, the application will be considered incomplete.

Renewal notices are mailed and are required to be returned to this office by **August 31st** of each year. The fee for renewals post marked by August 5th is \$25.00. The fee for renewals postmarked after August 5th but no later than August 31st must include a late fee of \$14.00 for a total of \$39.00. It is your responsibility to be aware of when the renewals notices are sent, as non-receipt of renewal notice and renewal fee does not exempt you from the resulting cancellation of your business license. The business license fee covers **July 1st through June 30th** of each fiscal year.

*If your business is a lodging facility, you are required per Mono County ordinance 3.28.070 to get a **TRANSIENT OCCUPANCY REGISTRATION CERTIFICATE**. If this application is for an ownership change of a lodging facility, you may request a **TRANSIENT OCCUPANCY TAX CLEARANCE CERTIFICATE** from the Treasurer – Tax Collector's office. To obtain a copy of the ordinance, please contact our office. *If your business is a lodging facility, please **MAKE NOTE** of it on your application.**

If you have any questions, please feel free to contact our office at (760) 932-5480 or send an email to treasurer@mono.ca.gov .



Mono County Treasurer-Tax Collector

Application for Business License

P.O. Box 495 Bridgeport, CA 93517

P (760)932-5480 F (760)932-5481

Email: treasurer@mono.ca.gov Website: https://monocounty.ca.gov/tax/page/business-license-application

BUSINESS LOCATION AND OWNER(S) INFORMATION New or Cancelled = \$100.00 / Renewal = \$25.00

<input type="checkbox"/> New Business					<input type="checkbox"/> Ownership Change					<input type="checkbox"/> Location Change					<input type="checkbox"/> Mailing Address Change					<input type="checkbox"/> Secondary License									
Business Name (DBA)										Phone																			
Business Location (No PO Box)					Street Address					City					State					Zip Code									
Parcel Number					Nearest Cross Street					Email																			
Mailing Address										Contact Person					Phone														
Application is for a					<input type="checkbox"/> Sole Proprietorship					<input type="checkbox"/> Partnership					<input type="checkbox"/> Corporation					<input type="checkbox"/> LLP					<input type="checkbox"/> LLC				
Name (Sole proprietor, Partner, Officer)					Title					Address					Phone														
Name (Partner, Officer)					Title					Address					Phone														
Name (Partner, Officer)					Title					Address					Phone														
Name (Partner, Officer)					Title					Address					Phone														
Name (Management Company)					Address										Phone														

BUSINESS INFORMATION

Description of Business Activity											
Today's Date		Business Start Date		Number of Employees		Number of Vehicles		Seller's Permit Number			
Do you have a California State License? <input type="checkbox"/> Yes <input type="checkbox"/> No		State License Number		License Type/Classification		Renewal Date		Tax ID / SSN			
Type of Business		<input type="checkbox"/> Contractor		<input type="checkbox"/> Firearm Sales		<input type="checkbox"/> Landscape		<input type="checkbox"/> Manufacturing		<input type="checkbox"/> Professional Services	
		<input type="checkbox"/> Restaurant		<input type="checkbox"/> Retail Sales		<input type="checkbox"/> Transient Rental/Transient Occupancy Facility		<input type="checkbox"/> Other: _____			
Is This a Home Based Business?		<input type="checkbox"/> Yes <input type="checkbox"/> NO		If you checked yes, you certify that you have read and comply with the Home Occupation Ordinance Section 02.590 and 04.290 on the reverse side.							
Is this a Vacation Home Rental Business?		<input type="checkbox"/> Yes <input type="checkbox"/> NO		If you have a VHR Permit, please provide number: _____ If management company is used, please provide name and mailing address above.							
Is This a Non-Profit Business?		<input type="checkbox"/> Yes <input type="checkbox"/> NO		If you checked yes, you must Provide 501 (c) (3)							
Is This Business owned by a Veteran?		<input type="checkbox"/> Yes <input type="checkbox"/> NO		If you checked yes, you must be sole owner and provide Honorable DD-214							

WORKERS' COMPENSATION DECLARATION (check one)

I have and will maintain a certificate of consent to self-insure for workers' compensation, per Labor Code Section 3700, for the duration of any business activities conducted for which this license is issued.

I have and will maintain workers' compensation insurance, as required per Labor Code Section 3700, for the duration of any business activities conducted for which this license is issued.

I certify that in the performance of any business activities for which this license is issued, I shall not employ any person in any manner so as to become subject to the workers' compensation laws of California, and agree that if I should become subject to worker's compensation provisions of Section 3700 of the Labor Code, I shall forthwith comply with the provisions of Labor Code Section 3700.

WARNING: Failure to secure workers' compensation coverage is unlawful, and shall subject an employer to criminal penalties and civil fines up to \$100,000 in addition to the cost of compensation, damages (as provided for in Section 3706 of the Labor Code), interest, and attorney fees.

SIGNATURE OF APPLICANT

APPLICANT MUST WITHIN FIVE DAYS THEREAFTER NOTIFY THIS OFFICE IN WRITING OF ANY CHANGES IN ANY FACTS REQUIRED BY THIS APPLICATION.

I understand that before I can operate my business in Mono County, my establishment must comply with applicable County laws and regulations completely and I must obtain a business license and all necessary Federal, State and local permits or I will be in violation of Mono County Code and/or General Plan. I declare that I am authorized to complete this application and that the information and statements provided are true and correct.

Print Full Name Below

Signature Title Date

LICENSING REQUIREMENTS

5.16.010 - License—Required

Every person engaged in carrying on, pursuing or transacting within the county any occupation, business or calling must, before opening or commencing such business, procure a business license and pay a license fee therefor. The license must be renewed annually, at which times a license renewal fee shall be paid. Separate licenses must be procured and separate license fees and license renewal fees paid for each branch establishment or separate business located in the county.

5.16.020 - License fee—Payment—Delinquency penalty

All license fees are due and payable in advance. If a license is not procured and the license fee paid on or before the fifth day of the second month of the term for which such license may be issued, the same shall become delinquent and fifty percent shall be added thereto, and immediately become due and payable as a penalty, and shall be collected by the license collector before a license is issued.

PENALTIES

5.28.010 - Violation—Penalty

Any person violating any of the provisions of Chapters 5.04—5.28 is guilty of a misdemeanor, and upon conviction thereof is punishable as provided in Section 1.12.010 of this code, except that nothing herein contained shall be deemed to bar any legal, equitable or summary remedy to which the county or other political subdivision, or any person, may otherwise be entitled. Each such person is guilty of a separate offense for every day during any portion of which any violation of any provisions of Chapters 5.04—5.28 is committed, continued or permitted by such aforesaid entities, and is punishable therefor as provided herein.

SUSPENSION OR REVOCATION

5.24.020 - Ground for suspension or revocation

Upon good cause shown, the board of supervisors may order the investigation of any person holding a license issued under the provisions of this chapter. After notice to the person holding the license and the opportunity for a hearing, the board may revoke or suspend the business license on such conditions as it deems appropriate, on the basis of any of the following acts or omissions:

- A. Violation on the part of the licensee or his agents or employees of any of the provisions of this chapter;
- B. Misrepresentation of a material fact in his application for a license by a licensee;
- C. Commission of an act which would constitute grounds for a denial of a license under the provisions of this chapter;
- D. Violation by the licensee or his agents or employees of any state or county law or regulation pertinent to the type of business for which the license was issued.

TRANSIENT RENTALS

3.28.020(A) - Transient Occupancy Facility

"Transient occupancy facility" (or "hotel") means any form of lodging facility the occupancy of which may be legally subjected to a tax under Section 7280 of the California Revenue and Taxation Code, or any successor state law, as the same may be amended from time to time, including but not limited to: spaces at campgrounds and recreational vehicle parks (to the fullest extent authorized by said state law); and any structure or portion of any structure, which is occupied, or intended or designed for occupancy by transients for purposes of sleeping, lodging or similar reasons, including but not limited to a hotel, motel, lodge, inn, dude ranch, apartment and/or apartment unit, condominium or condominium unit, triplex, duplex or similar structure, single-family residence, cooperative, mobile home, dormitory and rooming house.

3.28.210 - Current business license required

A current business license for the premises must exist before issuance of any occupancy registration certificate, all as provided for in this chapter

HOME OCCUPATION

MONO COUNTY GENERAL PLAN LAND USE ELEMENT

02.590 Home Occupation

"Home Occupation" means any use that can be carried on within a dwelling by the inhabitants thereof and that is clearly incidental and secondary to the residential use of the dwelling.

04.290 Home Occupation

Home occupations are permitted in all residential designations, subject to obtaining a business license and compliance with the following home-occupation standards. A proposed home occupation must be clearly incidental and secondary to the residential use of the parcel and must be carried on within on-site structures by inhabitants of the parcel.

In order to maintain the home occupation and the business license, the applicant shall comply with all of the following home-occupation standards at all times:

- A. The business shall be confined completely within the dwelling and ancillary structures, excepting two vehicles not to exceed one ton towing capacity each;
- B. The business shall involve no sales of merchandise other than that produced on the premises or merchandise directly related to and incidental to the occupation; as long as no other violation of any other subsection occurs;
- C. The business shall be carried on by members of the family occupying the dwelling, with no other persons employed;
- D. The business shall produce no evidence of its existence in the external appearance of the dwelling or premises, or in the creating of noise, odors, smoke or other nuisances to a greater degree than that normal for the neighborhood (i.e., no delivery trucks);
- E. The business shall not generate pedestrian, vehicular traffic, or parking needs beyond that normal in the neighborhood in which located;
- F. The business shall require no structural, electrical or plumbing alterations in the dwelling;
- G. The business shall involve no equipment other than that customarily used in dwellings; and
- H. The business shall involve no outdoor storage or advertising.
- I. A cottage food operation as defined in Section 113758 of the Health and Safety Code and in compliance with AB1616 shall be a permitted home occupation provided it complies with all applicable provisions of this section and the Health and Safety Code, as it may be amended. Any applicant for a home occupation under this subsection shall demonstrate he or she operates a qualifying cottage food operation. Notwithstanding the foregoing, subsection C above shall not apply to a cottage food operation.
- J. Modifications to the above requirements may be permitted with an Expanded Home Occupation Permit.
- K. Expanded Home Occupation permits require approval by the Planning Commission at a public hearing.

Mono County Community Development Department

Compliance Division

P.O. Box 347 Mammoth Lakes, CA 93546

(760) 924-1826, fax (760) 924-1801

ncriss@mono.ca.gov

To: Mono County Business License Applicants

From: Nick Criss, Compliance Officer

Re: Review of Mono County Business License Applications for compliance with the Mono County General Plan Land Use Element

Dear Applicant:

Welcome to Mono County. The Compliance Division has prepared this fact sheet in order to assist applicants in compliance with the Mono County General Plan and to streamline the Planning Division's approval process for new business license applicants.

What is the Mono County General Plan Land Use Element?

Functioning as both a planning and zoning code, this document details the requirements for different land use designations located within Mono County. A copy of your submitted business license application is routed from the Mono County Treasurer/Tax Collector to the Compliance Division. Your proposed business license application is then reviewed by the Compliance Division for compliance with the land designation and specific requirements assigned to your parcel.

How do I find out what my land use designation is and what land use requirements pertain to my proposed business location?

Information regarding your zone designation and detailed land use requirements can be obtained by contacting the Community Development Department – Planning Division. The Planning Division has a north county office, located in the Courthouse Annex I in Bridgeport, 932-5400, and a south county office, located in the Minaret Village Mall in Mammoth Lakes, 924-1800.

The Community Development Department staff will gladly assist you regarding any questions you may have concerning your proposed business location and compliance with the land use regulations.

There is a question asking “Is this a Home Based Business?” What does this mean?

If you are doing business out of your home, and you check the box next to “Yes”, you are certifying that you have read and comply with the Home Occupation Ordinance Section 02.590 and 04.290 on the reverse side of the business license application.

Home occupations are **permitted in all residential designations**, subject to obtaining a business license and compliance with the following home-occupation standards. A proposed home occupation must be clearly **incidental** and **secondary** to the residential use of the parcel and must be carried on within on-site structures by inhabitants of the parcel. In order to maintain the home occupation and the business license, the applicant shall comply with all of the following home-occupation standards at all times:

- A. The business shall be confined completely within the dwelling and ancillary structures, excepting two vehicles not to exceed one ton towing capacity each;

- B.** The business shall involve no sales of merchandise other than that produced on the premises or merchandise directly related to and incidental to the occupation; as long as no other violation of any other subsection occurs;
- C.** The business shall be carried on by members of the family occupying the dwelling, with no other persons employed;
- D.** the business shall produce no evidence of its existence in the external appearance of the dwelling or premises, or in the creating of noise, odors, smoke or other nuisances to a greater degree than that normal for the neighborhood (i.e., no delivery trucks);
- E.** The business shall not generate pedestrian, vehicular traffic, or parking needs beyond that normal in the neighborhood in which located;
- F.** The business shall require no structural, electrical or plumbing alterations in the dwelling;
- G.** The business shall involve no equipment other than that customarily used in dwellings; and
- H.** The business shall involve no outdoor storage or advertising.
- I.** A cottage food operation as defined in Section 113758 of the Health and Safety Code and in compliance with AB1616 shall be a permitted home occupation provided it complies with all applicable provisions of this section and the Health and Safety Code, as it may be amended. Any applicant for a home occupation under this subsection shall demonstrate he or she operates a qualifying cottage food operation. Notwithstanding the foregoing, subsection C above shall not apply to a cottage food operation.
- J.** Modifications to the above requirements may be permitted with an Expanded Home Occupation Permit.
- K.** Expanded Home Occupation permits require approval by the Planning Commission at a public hearing.

Please note the following:

Expanded Home Occupation permit may be granted by the Planning Commission only when all of the following findings can be made in the affirmative:

1. That the proposed use is consistent with this General Plan and any applicable area plans or specific plans;
2. That the proposed use is compatible with the intent of the land use designation and is applicable throughout the county in that designation;
3. That the use is capable of meeting the standards and requirements of that designation; and
4. That the use will be similar to and not be more obnoxious to the general welfare (e.g., health, safety, noise, traffic generation) than the uses listed within the designation.

What other information is required in the processing of my business license application?

The Assessor’s Parcel Number, the APN, is a critical component in the processing and approval of your license application. If your business is located in Mono County, the Assessor’s Parcel Number *must be provided* on your completed application. Failure to provide the APN may result in a delay of processing or denial of your application.

Do I need to file a Fictitious Business Name Statement?

If your business name differs from your own name, you may file a DBA (“Doing Business As”). After processing by Mono County, a DBA must be published in a newspaper and filed at the bank that will handle your business account. A DBA is valid for five years. County offices in both Bridgeport and Mammoth Lakes process DBAs.

What if my proposed business is not located in Mono County and I periodically provide services in the County?

Depending on the nature and circumstances of the business, your business license application will be reviewed for compliance with Mono County Code regulations; restrictions of the Mono County General Plan Land Use Element may not apply.

What is the best time to check on the land use requirements for my proposed business operation?

Prior to applying for a business license. The Mono County Code requires “all persons seeking to do business in Mono County must comply with all requirements of law relevant to their business before applying for a license.” It is important to do your research before applying.

Thank you for taking the time to familiarize yourself with the Mono County land use requirements, and best of luck with your business venture!

HELPFUL TELEPHONE NUMBERS (all numbers have area code 760)

1. Caltrans (state highway encroachment permits): 872-0674
2. Mono County Offices
 - Assessor: 932-5510
 - Building Division (building permits): 932-5432 or 924-1800
 - Clerk/Recorder (DBAs): 932-5535 or 924-1800
 - Environmental Health: 924-1800 or 932-5580
 - Public Works (grading and encroachment permits, solid waste, streets): 932-5400
 - Sheriff: 932-7549
 - Treasurer/Tax Collector: 932-5480

Chapter 5.16 - LICENSING REQUIREMENTS

Sections:

5.16.010 - License—Required.

Every person engaged in carrying on, pursuing or transacting within the county any occupation, business or calling must, before opening or commencing such business, procure a business license and pay a license fee therefor. The license must be renewed annually, at which times a license renewal fee shall be paid. Separate licenses must be procured and separate license fees and license renewal fees paid for each branch establishment or separate business located in the county. (Ord. 99-12 § 1, 1999; Ord. 94-01 § 2, 1994; Ord. 83-348-B § 1, 1983; Ord. 348 § 8, 1964.)

5.16.020 - License fee—Payment—Delinquency penalty.

All license fees are due and payable in advance. If a license is not procured and the license fee paid on or before the fifth day of the second month of the term for which such license may be issued, the same shall become delinquent and fifty percent shall be added thereto, and immediately become due and payable as a penalty, and shall be collected by the license collector before a license is issued. (Ord. 348 § 9, 1964.)

5.16.025 - License—Fees.

License fees and license renewal fees charged and collected pursuant to this chapter shall be set by resolution of the board of supervisors, in amounts not to exceed the county's cost of administering [Chapter 5.04](#) through [5.28](#) of the Mono County Code. (Ord. 99-12 § 2, 1999; Ord. 83-348-B § 2, 1983.)

5.16.030 - Violation action.

Any person required to obtain a license under the provisions of Chapters [5.04](#)—5.28 who fails, neglects or refuses to obtain such license, or who carries on or attempts to carry on any business specified in Chapters [5.04](#)—5.28 without such license, or who attempts to carry on such business when his license is under suspension or revocation, may be sued in the name of the county as plaintiff for the recovery of such license fee, or if the board of supervisors so orders, the license collector shall, upon a violation of the provisions of Chapters [5.04](#)—5.28, close or suspend any business operation and shall be entitled to the services of the sheriff of Mono County for the physical enforcement of the order. (Ord. 348 § 10, 1964.)

5.16.040 - License—Posting required.

Every person receiving a license under Chapters [5.04](#)—5.28 shall post the same in a conspicuous place in his or its place of business. All peddlers and other persons who have no fixed place of business must produce and show their licenses, whenever required, to any person who may demand to see the same. (Ord. 348 § 11, 1964.)

5.16.050 - License—Transferability.

No license issued pursuant to the provisions of Chapters [5.04](#)—5.28 shall be assignable or transferable or shall authorize any person other than the person therein named to transact or carry on such business or authorize any other business than the business therein named to be continued or transacted thereunder, or at any place other than the place therein named.

When a licensee who conducts a business from a fixed place of business in the county makes a bona fide sale of the business, the license is not transferable and shall expire without refund to the licensee. (Ord. 348 § 15, 1964.)

5.16.060 - Encroachment permit provisions.

Every person who engages in any business, occupation or service wherein as a condition precedent thereto an encroachment permit or other permit is required by the Division of Highways of the state shall pay a license fee of twenty-five dollars and shall show the tentative application or request for the permit at the time of issuance of the license. The county business license shall be for the identical term of any permit issued as set forth in the application or request so shown, but in no event longer than one year. (Ord. 348-C §§ 1, 2, 1968; Ord. 348 § 51.5, 1964.)

5.16.070 - License—Issuance refusal when.

The tax collector may refuse to issue any license for failure to pay current county personal property taxes when due on personal property held in connection with the business licensed hereunder. (Ord. 348 § 53, 1964.)

3.28.310 Change of ownership---Tax clearance certificate.

A. Pursuant to Revenue and Taxation Code Section 7283.5, and as that section may from time to time be amended, a purchaser, transferee, or other person attempting to obtain ownership of a transient occupancy facility, may request in writing from the tax collector the issuance of a tax clearance certificate stating the amount of tax and any accrued penalties and interest due and owing, if any.

B. The tax collector shall, within ninety days of the receipt of the written request for a tax clearance certificate issue the tax clearance certificate, or may conduct an audit of the subject transient occupancy facility. Any such audit must be completed within 90 days after the date the records of the subject transient occupancy facility have been made available to the tax collector and a tax clearance certificate issued within thirty days of the completion of the audit.

C. If following an audit the tax collector determines that the current operator's records are insufficient to assess the amount of tax due and owing, the tax collector shall, within thirty days of making that determination, notify the prospective purchaser, transferee or other person that a tax clearance certificate will not be issued.

D. If the tax collector does not comply with the request for a tax clearance certificate, the purchaser, transferee or other person that obtains ownership of the transient occupancy facility shall not be liable for any transient occupancy tax obligation incurred prior to the date of the purchase or transfer of the property.

E. The tax clearance certificate shall state the following:

1. The amount of tax, interest and penalties then due and owing;
2. The period of time for which the tax clearance certificate is valid; and

3. That the purchaser, transferee, or other person may rely upon the tax clearance certificate as conclusive evidence of the tax liability associated with the property as of the date specified on the certificate.

F. Any purchaser, transferee, or other person who does not obtain a tax clearance certificate under this section, or who obtains a tax clearance certificate that indicates that tax is due and owing and fails to withhold, for the benefit of the county, sufficient funds in the escrow account for the purchase of the property to satisfy the transient tax liability, shall be held liable for the amount of tax due and owing.

DISABILITY ACCESS REQUIREMENTS AND RESOURCES

NOTICE TO APPLICANTS FOR BUSINESS LICENSES AND COMMERCIAL BUILDING PERMITS:

Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

DEPARTMENT OF
GENERALSERVICES,
Division of the State
Architect, CASp Program

www.dgs.ca.gov/dsa

www.dgs.ca.gov/casp

DEPARTMENT OF
REHABILITATION
Disability Access Services

www.dor.ca.gov

www.rehab.cahwnet.gov/

disabilityaccessinfo

DEPARTMENT OF
GENERALSERVICES,
California Commission on
Disability Access

www.cdda.ca.gov

www.cdda.ca.gov/resources-menu/

CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. Whether your business is moving into a newly constructed facility or you are planning an alteration to your current facility, by engaging the services of a Certified Access Specialist (CASp) early in this process you will benefit from the advantages of compliance and under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51-55.545), also benefit from legal protections.

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, for example, placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can provide plan review of your improvement plans and an access compliance evaluation of the public accommodation areas of your facility that may not be part of the alteration.

A CASp is a professional who has been certified by the State of California to have specialized knowledge regarding the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits, in the event that a construction-related accessibility claim is filed against them.

To find a CASp, visit www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx.

DISABILITY ACCESS REQUIREMENTS AND RESOURCES

GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING

State and federal programs to assist businesses with access compliance and access expenditures are available:

Disabled Access Credit for Eligible Small Businesses

FEDERAL TAX CREDIT—Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. For more information, refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at www.irs.gov.

STATE TAX CREDIT—Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. For more information, refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at www.ftb.ca.gov.

Architectural and Transportation Barrier Removal Deduction

FEDERAL TAX DEDUCTION—Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. For more information, refer to IRS Publication 535: Business Expenses at www.irs.gov.

California Capital Access Financing Program

STATE FINANCE OPTION—The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at www.treasurer.ca.gov/cpcfca/calcap/.

FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

AMERICANS WITH DISABILITIES ACT OF 1990 (ADA) —The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities, and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at www.ada.gov.

CALIFORNIA BUILDING CODE (CBC)—The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at www.bsc.ca.gov.