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BUSINESS AND PROFESSIONS CODE - BPC

DIVISION 7. GENERAL BUSINESS REGULATIONS [16000 - 18107] (Division 7 added by Stats. 1941, Ch. 61.) PART 1. LICENSING FOR REVENUE AND REGULATION [16000 - 16550.2] (Part 1 added by Stats. 1941, Ch. 61.)

CHAPTER 2.1. Business License Taxation [16110 - 16112] (Chapter 2.1 added by Stats. 1986, Ch. 388, Sec. 1.)

16110. No city, county, or city and county which levies a business license tax calculated on a basis of gross receipts pursuant to Section 16000 or 16100 or Section 37101 of the Government Code, as the case may be, or pursuant to any other provision of law, shall include the amount of gross receipts or the cost of the business license tax on the business license tax receipt.

(Added by Stats. 1986, Ch. 388, Sec. 1.)

16111. As used in this chapter:

- (a) "Business license tax receipt" means the receipt or certificate required to be posted or displayed as evidence of a business's payment of the tax.
- (b) "City" includes a charter city.
- (c) "County" includes a charter county.

(Added by Stats. 1986, Ch. 388, Sec. 1.)

16112. The Legislature finds and declares that protecting the privacy of a business's tax payments and gross receipts is a matter of statewide interest and concern.

(Added by Stats. 1986, Ch. 388, Sec. 1.)