

**L.A.M.C. SECTION 21.194/294**  
**TRANSPORTING PERSONS FOR HIRE**

**GENERAL INFORMATION**

Business tax shall be due for transporting persons for hire:

1. wholly within the City,
2. from a place or places outside the City to a place or places within the City,
3. from a place or places within the City to a place or places outside the City,
4. from a place or places within the City to a place or places within the City even though such transportation involves going outside the City in the course of such trip.

The tax may be computed on an “**ACTUAL VEHICLE DAYS**” basis, or may be computed on a “**TEST WEEK**” basis as described on the supplemental form enclosed. Once the tax has been paid on either basis, the choice cannot be changed with respect to that tax period.

No tax is due for transporting persons under the provisions of a franchise fee or charge paid to the City of Los Angeles. **An operator of a single taxicab is not subject to tax under this section.** No tax is due for a taxicab which transports a person from points outside the City to points within the City when the operator does not also transport persons from a point within the City. If you are the operator of a single taxicab, please state this fact on the “Business Tax Renewal Form” on lines 6-12, sign and return the form to this office so that your account may be cancelled.

No tax shall be required for a vehicle operated for a day or portion of any day when such vehicle is operated exclusively between points within the City and points outside the State.

**IF THE BUSINESS IS NO LONGER BEING OPERATED,** please complete the “Business Tax Renewal Form” in Section VI, Information Update, indicate the date the business ceased operation, then sign and return the Renewal Form to this office so that your account may be cancelled.

ACCOUNT #: \_\_\_\_\_

LEGAL NAME: \_\_\_\_\_

**TRANSPORTING PERSONS FOR HIRE (L.A.M.C. SECTION 21.194/294) TAX WORKSHEET  
THIS FORM MUST BE RETURNED WITH YOUR BUSINESS TAX RENEWAL FORM**

**INSTRUCTIONS**

Renewal Year \_\_\_\_\_

COL. A: This is the seating capacity for each of your vehicles. COL. B: This is the daily rate for each vehicle.

**If using TEST WEEK:**

Use Cols. C, D, E & F. Vehicle days are the number of days each vehicle operated in the City. Multiple trips by the same vehicle on the same day are counted as one vehicle day. **EXAMPLE:** 5 vehicles for 4 days + 2 vehicles for 7 days + 10 vehicles for 5 days = 84 vehicle days. **Number of vehicle days for each test week cannot be more than number of vehicles used multiplied by 7.** If you did not conduct operations during one or more of the test weeks below, please substitute the next succeeding full week in which you did conduct such operations and correct the test week dates. **DO NOT SUBMIT A ZERO STATEMENT IN ANY TEST WEEK.**

COL. G: Add Cols. C through F. LINE A: Enter the Number of Weeks during the prior year in which operations were conducted.

COL. H: Calculated Vehicle Days. Divide Col. G by 4, then multiply by Line A.

COL. I: Tax Due. Multiply the rate in Col. B by the amount in Col. H and enter the result here and also enter the total for **Col. I** on **Line 1**.

**If using ACTUAL VEHICLE DAYS:**

Use Col. J to indicate the Actual Vehicle Days. **Number of vehicle days for actual vehicle days used cannot be more than number of vehicles used multiplied by 365.**

COL. K: Tax Due. Multiply the rate in Col. B by the amount in Col. J and enter the result here and also enter the total for **Col. K** on **Line 1**.

		TEST WEEK							ACTUAL VEHICLE DAYS	
		Line A. # of operating weeks in the prior year _____.								
COL. A	COL. B	COL. C <small>2<sup>nd</sup> week of January</small>	COL. D <small>2<sup>nd</sup> week of April</small>	COL. E <small>2<sup>nd</sup> week of July</small>	COL. F <small>3<sup>rd</sup> week of October</small>	COL. G	COL. H	COL. I	COL. J	COL. K
SEATING CAPACITY	DAILY RATE	VEHICLE DAYS	VEHICLE DAYS	VEHICLE DAYS	VEHICLE DAYS	TOTAL VEHICLE DAYS	CALCULATED VEHICLE DAYS	TAX DUE	ACTUAL VEHICLE DAYS	TAX DUE
10 OR LESS	\$ 1.06	_____	_____	_____	_____	_____	_____	_____	_____	_____
11-30	\$ 1.60	_____	_____	_____	_____	_____	_____	_____	_____	_____
31 OR MORE	\$ 2.19	_____	_____	_____	_____	_____	_____	_____	_____	_____
SCHOOL BUSES ONLY		SCHOOL BUSES ONLY		SCHOOL BUSES ONLY		SCHOOL BUSES ONLY			SCHOOL BUSES ONLY	
SEATING CAPACITY	DAILY RATE	VEHICLE DAYS	VEHICLE DAYS	VEHICLE DAYS	VEHICLE DAYS	TOTAL VEHICLE DAYS	CALCULATED VEHICLE DAYS	TAX DUE	ACTUAL VEHICLE DAYS	TAX DUE
10 OR LESS	\$ .30	_____	_____	_____	_____	_____	_____	_____	_____	_____
11-30	\$ .44	_____	_____	_____	_____	_____	_____	_____	_____	_____
31 OR MORE	\$ .60	_____	_____	_____	_____	_____	_____	_____	_____	_____

1. Tax Due. Add all amounts in **Col. I** or **Col. K** and enter here..... \$ \_\_\_\_\_
2. Minimum tax paid in the prior year..... \$ 54.99
3. Additional tax due for prior year **Line 1 minus Line 2**, if this amount is less than 0 then enter 0 here..... \$ \_\_\_\_\_
4. Minimum tax for current year..... \$ 54.99
5. **TOTAL (LINE 3 PLUS LINE 4)**. Enter here and in **Col. H** of the Business Tax Renewal Form adjacent to the Fund Class Code L194 and/or L294..... \$ \_\_\_\_\_