

Tax Rate Schedule (Updated with 2023 Rates)

The following is an excerpt from RESOLUTION NO. 90-148 (A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON AMENDING RESOLUTION NO. 90-128 ADOPTED OCTOBER 16, 1990 AND ESTABLISHING A SCHEDULE OF BUSINESS LICENSE FEES)

GENERAL LICENSE - Base of Minimum License Fee. Every person conducting any business, profession, trade or occupation in the City of Carson, and required to pay a license fee under the provisions of Chapter 3, Article VI of the Carson Municipal Code shall pay a base or minimum license fee of \$206.00 for a license for a duration of one (1) year, unless a different base fee or duration is otherwise specifically provided.

License Fee Based on Average Number of Employees. Every person conducting any business, profession, trade or occupation in the City of Carson and required to pay a license fee under the provisions of Chapter 3, Article VI of the Carson Municipal Code, and having an average number of persons employed in excess of five (5), such number to be determined as provided in the following Section, shall pay an annual license fee based on \$41.20 for each such person employed, and the base or minimum license fee provided for in this Section shall be applied to the first five (5) persons employed, unless otherwise specifically provided.

Determination of Average Number of Persons Employed. The average number of persons employed, when the annual license fee is based thereupon, shall be determined as follows:

(a) If the applicant or licensee has conducted the business concerned for at least one (1) year and one (1) month prior to the due date of the license fee, by ascertaining, with respect to the period of one (1) year immediately preceding the calendar month immediately prior to the due date of the license fee, the following:

(i) The total number of employees each of whom performed at least 1800 hours of service for such business during said period; and

(ii) The total aggregate number of hours of service performed for such business by all other employees during said one (1) year period, divided by 1800, and by adding the numbers thus derived in (i) and (ii). The total thus obtained shall be the average number of persons employed in said business for the purpose of this Resolution.

(b) If the applicant or licensee has conducted such business for more than two (2) months but less than one (1) year and one (1) month, by ascertaining, with respect to the period from the date of commencement of the business through and including the month immediately preceding submittal of the license application, the following:

(i) The total aggregate number of hours of service performed for such business by any and all employees; divided by,

(ii) A divisor determined by multiplying the number of months in said period by 150. The total number obtained shall be the average number of persons employed in said business for the purpose of this Resolution.

(c) If the applicant or licensee has not conducted such business at least two full months, the applicant or licensee shall estimate the average number of persons expected to be employed during the year. Such estimate, if accepted by the Director of Finance as reasonable, shall be used in determining the amount of license fee, provided that such determination shall be tentative and the licensee shall, in connection with his first renewal application, furnish the Director of Finance with a verified statement showing the average number of persons employed during the license period determined as provided in subsection (a) or (b) in this Section.

(d) In computing the average number of persons employed, fractions of numbers shall be counted to the nearest whole number.

(e) If a business has a fixed location in the City of Carson, all employees of said business, irrespective of the place where the service of such employees may be performed and all hours of service of such

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employees, whether in or outside of the City of Carson, shall be included in the manner provided in subsections (a) and (b), (c) and (d) of this section in determining the average number of persons employed. Provided, however, that if a business having a fixed location in the City of Carson also has other branches, facilities, establishments or offices at fixed locations outside of the City of Carson, or if such business with a fixed location in the City of Carson is itself a branch, facility, establishment or office of a business enterprise with a fixed location outside of the City of Carson, for the purposes of this Resolution the average number of persons employed shall not include employees performing service at such fixed locations outside of the City of Carson or employees who are attached to such fixed locations outside of the City of Carson and who do not perform any service in the City of Carson.

(f) If a business has no fixed location in the City of Carson, all employees of such business who, during the period used in determining the average number of persons employed, perform any service in the City of Carson shall be included in the manner provided in subsections (a), (b), (c) and (d), of this section in determining the average number of persons employed.

Occupation Not as Employee of Another. Every person engaged in the City of Carson in any trade, calling, occupation, vocation, profession, semi-profession, or other means of livelihood, not as an employee of another, and not specifically required to be licensed by other provisions of this Resolution, shall pay the base or minimum license fee provided and such additional license fee, if any, as shall be computed based on average number of persons employed .

SPECIAL LICENSE FEES FOR CERTAIN BUSINESSES - The businesses, professions, trades, and/or occupations specifically listed in this Section because of their nature or the circumstances related thereto, shall pay license fees determined in accordance with the provisions of this Section only, for the license term or period specified in this Section or applicable subsections. If no period is so specified the license term shall be annual. In each instance where the word "month," "week", "day", "quarter", or "semi-annual" appears after a specified business, the period so specified shall be the license term, except that if one fee is specified for an annual license and another amount for a license term less than one (1) year preceded by "or," alternative license terms may be obtained for the respective license fees so specified.

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|----|---|----------------------------|
| 1. | Advertising by Billboard | \$ 816.00 |
| 2. | Advertising by Benches | |
| | For first ten benches | 409.00 |
| | PLUS | |
| | For each bench in excess of ten | 17.00 |
| 3. | Advertising by Means of Sound Trucks, Portable Loud Speakers or Sound Producing Apparatus or Equipment | 84.00 per Day |
| 4. | Advertising by Distributing Handbills, Posters, Announcements, Samples or Other Devices or Advertising Matters | 409.00 OR
40.90 per Day |
| 5. | Advertising by Means of Portable Search Lights, Arc Lights, or Light Producing Apparatus or Equipment | 42.00 per Day |
| 6. | Limitation on Subsections. Nothing in subsections 1, 2, 3, 4, and 5 shall apply to the use of the equipment owned by an established business licensed by the City where such use is for the purposes of and incidental to such business, or where the distribution of literature takes place on premises or in buildings used in such business and is for the purpose of and incidental to such business. | |

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	OR	
	B. Other. The promoter of an art, craft or trade fair shall pay the following amounts if an annual license is not issued under subparagraph a, above:	\$ 84.00 per three consecutive days or less)
	PLUS	
	C. No fee shall be required under paragraphs "A" or "B" of this subsection where such fair is conducted in an enclosed, permanent commercial structure having ten or more different commercial establishments as a promotional activity of said commercial building	42.00 per vendor
13.	Auction House	4,073.00
14.	Auctioneer	2,037.00 OR 84.00 per Day
14.5	Automobile Dismantling Yards	1,223.00
15.	Automobile, Motorcycle or Bicycle Racetrack	1,223.00
16.	Bankrupt, Fire and Closing-Out	2,037.00 OR 816.00 per Day
17.	Billiard and Pool Room	
	One to twenty-five (25) tables	816.00
	PLUS	
	For each table in excess of twenty-five	42.00
18.	Bowling Alley, Table Tennis	206.00
	PLUS	
	For each table or alley in excess of two	42.00
19.	Boxing, Wrestling	816.00
20.	Brokers and Salesmen	
	(a) Pawn Brokers	3,260.00
	(b) Bail Bond Broker	0.00
	(c) Real Estate Broker	588.00
	PLUS	
	(d) for each salesman (including all licensees working as salesmen) in the real estate broker's employ subject to the following:	100.00
	(i) Each real estate broker doing business as such in the City, concurrently with payment of such broker's business license fee hereunder, shall pay the additional sum of \$100.00 for each salesman who does not have a valid real estate salesman's business license and who is in the employ of such broker at the time the broker's business license fee is required to be paid. Each real estate broker doing business as such in the City of Carson shall, on or before the	

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annual license anniversary date of each year, file a written report with the Tax Collector on a form provided by such Tax Collector, setting forth the name and state real estate licensee number of each salesman employed by such broker. Such real estate broker licensee shall also pay to the Collector concurrently with the filing of such annual reports a license fee of \$100.00 for each salesman set forth in any such report for whom a license fee has not previously been paid during the license year in which such report is filed. No portion of such license fee shall be refundable if the salesman should leave the broker's employ before the end of the license year. The Collector shall issue to said broker as many duplicates of such broker's business license as there are salesmen in such broker's employ, showing each such salesman's name on a duplicate license of the broker. Each such duplicate license shall show on its face its date of issuance and its expiration. The salesman shall have such duplicate license on his person or in his possession at all times while engaged in real estate activities in the City.

(ii) Any broker who fails to so report a salesman in his employ and to pay a license fee for such salesman shall incur a penalty of \$175.00 payable to the City in addition to the required \$100.00 license fee, with respect to each such salesman. Such penalty shall be in addition to any other penalties provided for by this Resolution or by Chapter 3 of Article VI of the Carson Municipal Code.

(iii) The annual report required in subsection (i) hereof shall be deemed delinquent if such report remains unfiled at 5:00 p.m. on the tenth business day after the same has become due. Every week or portion of a week thereafter, a penalty of \$70.00 shall be assessed until said report is filed, but in no event shall said penalty exceeds \$490 for each annual report. No broker or salesman employed by a broker may be issued any license or renewal thereof as long as a penalty under this subsection (iii) shall remain unpaid. Section 6315 is not applicable to any fines and penalties assessed pursuant to this subsection,

d.	<p>Real Estate Salesman</p> <p>If the real estate broker by whom the salesman is employed has paid the salesman's business fee under subsection c hereof, no payment is required by the salesman under this subsection d. If the broker employer has not obtained a broker's business license from the City, or has obtained a broker's business license, but has not listed the salesman on a required annual report and paid the license fee of \$100.00 for such salesman, the business license fee for such salesman shall be the sum of \$588.00 and shall constitute a liability of the salesman to the City of Carson. The liability to the City of the broker under the provisions of subsection c(i) and of the salesman under the provisions of this subsection d. shall be joint and several.</p>	\$588.00
23.	<p>Burials, Cremation</p> <p>PLUS</p> <p>For each interment, burial, cremation or removal of remains or body</p>	<p>206.00</p> <p>9.00</p>

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24.	<p>Christmas Trees and Other Holiday Specialties Where sales of Christmas trees and/or Christmas or other holiday specialties are made from established places of business within the City that are licensed under other provisions of this Resolution, no further license need to be secured and the license fee provided for by this Section shall not be paid.</p>	123.00
25.	<p>Carnival/Festival PLUS For each game, exhibition, entertainment feature, show, amusement or recreational device or concession booth</p>	<p>\$42.00 per Day 25.00 per Day</p>
26.	<p>Circus and Circus Parade First day Each additional day Procession or parade</p>	<p>816.00 per Day 206.00 per Day 4,073.00 per Day</p>
27.	<p>Child Care and Day Nursery. For day nursery, private kindergarten, private school, special child care center, excluding state licensed foster homes and small family day care homes in residential zones; Eight (8) or fewer children Nine (9) or more children</p>	<p>123.00 245.00</p>
28.	<p>Cleaning or Dyeing or Laundry Establishment (except coin-operated)</p>	326.00
28.5	<p>Consignment Sales. Every operator of consignment sales events conducted on private or public property shall pay a license fee consisting of the minimum general license fee plus an amount based on the average number of employees. For purposes of this subsection, operator of consignment sales events shall mean an operator of selling events (such as craft and antique shows), where the operator rents space to dealers who display items which are sold by the operator, where the dealer does not participate in making sales and the operator has the authority to sell and pass title to the merchandise without consulting the dealer. Every operator described herein shall pay \$84.00 per dealer (Based on the number of dealers during the preceding calendar year; or if in operation less than twelve months during the preceding calendar year, based on an estimate of expected number of dealers accepted as reasonable by the Director of Finance.)</p>	
29.	<p>Contractors and Builders. Classification and fee amount shall be based on the primary license classification issued by the State of California Contractor's Board.</p>	
	<p>a. General Contractors (B-I) and Engineering (A)</p>	409.00
	<p>b. For all specialty contractors and any other contractor or subcontractor not specified in this subsection 29.</p>	206.00
	<p>c. Every general and engineering contractor shall require</p>	

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all subcontractors for the performance of any work on each project in the City under his control or direction, whether the subcontract is written or oral, to have a business license as herein provided for the year or years in which such subcontractor's work is to be done at the time such subcontract is made and before permitting such subcontractor to begin to perform services on any such project of said general or engineering contractor. Failure of such general or engineering contractor to comply with the foregoing provisions of this subsection c, shall render such general engineering contractors liable to the City for an additional license fee equal to the amount of such subcontractor's unpaid license fee, plus any penalties for delinquency accruing thereon.

d. Each general or engineering contractor shall furnish the License Supervisor with a list of all subcontractors to do work on any project of such general or engineering contractor in the City upon forms furnished by the City.

30.	Dance Hall Single Dance	\$42.00
	Series of dances extending over three months or less	123.00
	Series of dances extending over three months but not exceeding one year	816.00
33.	Dance, Public, Private or Youth	1,630.00
34.	Dance, Special, each	206.00
34.5	Fortune-Telling	1,630.00
	For every person who engages in the business of fortune-telling as defined in and regulated by Article VI, Chapter 3 of the Carson Municipal Code.	
35.	Gardening Services, per gardener and/or vehicle	206.00
36.	Gasoline, Oil, Butane, Distillate Distribution by Vehicles	409.00 per vehicle
38.	Home Occupations	164.00
37.	House Moving	206.00
	PLUS	
	For each house moved	123.00
39.	House Numbering	164.00
40.	Hypnotists	1,223.00
43.	Itinerant Street Vendors, Hawkers. Each person engaged in peddling and every person who conducts the business of selling goods, wares and	

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	merchandise in the City and who has no fixed place of business in the City.	409.00
44.	Laundries Coin-operated.	
	a. Retail establishments having a fixed location in the City and providing coin-operated laundry equipment therein for general public use. For each coin-operated machine, except dryers in said location	\$25.00
	b. Businesses limited exclusively to renting, leasing or operating laundry equipment, whether or not coin-operated: one dollar and ninety-five cents (\$2.12) for each \$1,000.00 of gross receipts actually derived from the conduct of such business within the City of Carson. Each applicant or licensee shall set forth the amount of such gross receipts for the prior year's operation in an application for license in lieu of the information otherwise required by subsection 6336(6) of Chapter 3, Article VI of the Carson Municipal Code.	
45.	Music Boxes, Phonographs and Musical Instruments. For such instruments, including computerized sound systems and electronically enhanced music systems, rented or leased for use at locations within the City.	84.00 each
46.	Oil Wells, Gas Wells, and Other Wells Used to Stimulate Oil and Gas Production.	
	a. Operating or maintaining oil wells, gas wells, or other wells used to stimulate oil and gas production, including water injection wells, whether such wells are active or inactive, within the City PLUS For each such well so operated or maintained	245.00 198.00
	b. For every well for oil, gas or hydrocarbon substances drilled, bored, dug or sunk after March 1, 1971	1,468.00
	c. For each deepening of an oil or gas well hole after March 1, 1971	1,468.00
	d. For every oil or gas well derrick erected built or constructed within the City after March 1, 1971, in connection with which a license fee is not payable under b. or c. of this Section	1,468.00
47.	Oil Business, Non-Production	
	a. Refining oil or petroleum products and producing the products and by-products thereof	1,630.00
	b. Marketing, selling and distributing at wholesale or other means except retail, any petroleum, petroleum products or by-products	1,630.00

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	<p>c. Maintaining tankage, warehouse or other storage facilities where oil or petroleum, petroleum products and/or by-products may be kept or stored for the purpose of transportation distribution or disposition at wholesale</p>	1,630.00
	PLUS	
	An additional amount for each of said businesses determined by multiplying the average number of persons employed by such businesses, respectively (determined as provided in Section 6) by	\$42.00
48.	<p>Owner-Builder</p> <p>A business license shall be required of every person acting as an owner-builder who builds any building or structure for sale. The sale or offering for sale of two or more such buildings or structures within one year following the completion of any such building or structure shall be presumptive evidence that such buildings or structures were built for sale. No business license shall be required of any owner of property who builds a building or structure thereon for the exclusive occupancy of such owner-builder and not for sale.</p> <p>Every owner-builder shall require subcontractors on the project of such owner-builder in the City under his control or direction to have a business license as herein provided for the year or years in which such subcontractor's work is to be done before permitting said subcontractor to begin to perform any services for said owner-builder on such project. Each owner-builder shall furnish the License Supervisor with a list of all subcontractors on such project upon forms furnished by the City.</p>	409.00
49.	<p>Photograph Solicitors.</p> <p>For each person soliciting or canvassing for photographs, or taking such orders, when not carried on as an incident to a photograph business duly licensed under this Resolution</p>	42.00 per Day
53.	<p>Public Utilities and Services.</p> <p>A license fee consisting of the base or minimum license fee and an amount based on average number of employees as provided in Sections 4, 5, and 6 subject to the following modifications, qualifications and exceptions:</p> <p>(a) Companies engaged in the production and/or transmission and sale of water, gas or electricity and paying a franchise tax to the City under a franchise granted to the companies pursuant to California Franchise Act of 1937 as amended, shall be exempt from payment of license fees based on average number of employees as provided in Sections 5 and 6.</p> <p>(b) Telephone and telegraph companies; and railroad companies, sleeping car, dining car, drawing-room car, palace car, refrigerator car, stock car, fruit car and other car companies operating on railroads in the City, and companies doing express business in the City: Such license fee is imposed only upon the intra-state business of such companies which is conducted in the City, and shall consist</p>	

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of the base or minimum license fee provided for in Section 4 and an amount based on average number of employees pursuant to Sections 5 and 6, provided that in computing the average number of persons employed under Section 6 all hours of service in which employees are engaged in inter-state business shall be excluded. Any such company may determine the portion of the total number of hours of service attributable to intra-state business by applying to the total number of hours of service the ratio of such company's gross receipts from intra-state business transacted in the city during the applicable year, to the company's gross receipts from all its business transacted in the City during such applicable year.

53.5	Real Estate Solicitor A real estate broker or salesman who has paid a license fee under subsection 20 is exempt from the real estate solicitor's license fee for the same license period.	\$588.00
54.	Convalescent Home, Rest Home, Guest Home, or Home for Aged For each convalescent home, rest home, guest home or home for the aged (excluding residential facilities defined in Health or Safety Code Section 1502 which are located in residential zones and serve six (6) or fewer persons); Ten (10) or fewer persons served Eleven (11) or more persons served	206.00 613.00
55.	Rummage Sale, Garage Sale	25.00 per Day
56.	Shoe Shine Stand	84.00
57.	Sound Vehicles Commercial Advertising Non-Commercial Advertising	1,223.00 or 613.00 per Month or 164.00 per day 613.00 or 287.00 per Month or 42.00 per Day
58.	Subdividers. The minimum general license fee plus a fee of \$206.00 for the average number of persons employed in said business except that the minimum license fee shall not be applied or credited against the license fee computed upon the average number of persons employed.	
59.	Taxicab. No business license fee is imposed in addition to the fees provided for in Chapter 5, Article VI of the Carson Municipal Code with respect to certificates of public convenience and	

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	necessity.		
60.	Television, Community Antenna Systems. No business license fee is imposed in addition to the franchise payments provided for in Chapter 6, Article VI, of the Carson Municipal Code.		
63.	Theaters		
	0 to 500 seats		\$816.00
	501 to 1,000 seats		1,223.00
	Over 1,000 seats		1,630.00
64.	Trailer Rentals Where such rentals are conducted in connection with a service station or business other than general equipment rentals (Where such rentals are conducted as an integral part of an equipment rental business, no separate license fee is imposed.)		206.00
65.	Trash, Solid Waste and Recyclable Materials Collection		
	a. Solid waste and recyclable material collectors, including those who collect and dispose of garbage, solid waste, recyclable materials, combustible and non-combustible rubbish and/or miscellaneous debris PLUS For each truck in excess of two		613.00 206.00
	b. Solid waste collectors shall submit a verified report to the city on a quarterly basis, on January 1 st , April 1 st , July 1 st , and October 1 st of each calendar year. Such report shall be on a form provided by the Finance Director, and shall state the total gross receipts received by such collector from all commercial/industrial premises within the City of Carson during the quarter. Concurrently with the filling of such quarterly report, such collector shall pay an amount which equals two percent (2%) of all gross receipts such collector received for collection of solid waste within the city during the period of the report (hereafter referred to as "gross receipts fee"). Said two percent (2%) gross receipts fee shall be in addition to any payment required pursuant to Subsection 65(a), above. The Finance Director shall have the right to inspect each collector's books and records in the manner set forth in Carson Municipal Code Section 6331 to determine compliance with this Resolution. This Subsection 65(b) shall not apply to the collection of separated recyclable materials.		
	c. Payment of Gross Receipts Fee. The gross receipts fee required pursuant to Subsection 65(b) above, shall be due and payable on, and delinquent if not paid on or before, January 1 st , April 1 st , July 1 st , and October 1 st of each calendar year. If the gross receipts fee becomes due on a day that the Carson City Hall is closed, such fee is delinquent if not paid by 5:00 p.m. on the next working day. Any such gross receipts fee that remains unpaid on		

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the seventh (7th) calendar day succeeding the day that the fee becomes due and payable shall be assessed a penalty of twenty-five percent (25%) of the original amount of the gross receipts fee, which penalty shall be added to the gross receipts fee.

66.	Undertaking	\$1,223.00				
67.	<p>Vending Machines</p> <p>a. Any business limited exclusively to renting, leasing or operating vending machines, whether the same dispenses goods, wares merchandise or other tangible property, including weighing machines, and devices for the playing of phonograph records:</p> <p>(i) A sum based on the gross receipts directly attributable to the business activities conducted within the City, as follows:</p> <table style="margin-left: 40px; width: 80%; border-collapse: collapse;"> <tr> <td style="width: 70%;">On the first \$10,000 or portion thereof</td> <td style="text-align: right; vertical-align: bottom;">206.00 Basic License Fee</td> </tr> <tr> <td style="margin-top: 10px;">On all above \$10,000</td> <td style="text-align: right; vertical-align: bottom;">20.60 per \$1,000 or portion thereof</td> </tr> </table>	On the first \$10,000 or portion thereof	206.00 Basic License Fee	On all above \$10,000	20.60 per \$1,000 or portion thereof	
On the first \$10,000 or portion thereof	206.00 Basic License Fee					
On all above \$10,000	20.60 per \$1,000 or portion thereof					

This section shall not apply to coin-operated laundries provided for in Subsection 44.

- (ii) The Director of Finance shall seal the coin openings or slots in a manner that will render inoperative the coin devices on any machine or device that is available to the public and which does not have stamped or affixed thereon the required ID tag or for which the required license fee has not been paid. A service charge of \$40 shall be paid to the Director of Finance for removal of the seal of any machine sealed under the provisions of this Subsection.
 - (iii) The Director of Finance may require the licensee renting, leasing or operating such machines to submit a copy of any tax statement filed with any governmental agency which discloses gross receipts received from such machines.
- b. The owner of any premises where vending service machines are located shall pay the following fee:
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|-----------------------------|--------|
| For three machines or less | No Fee |
| For four to ten machines | 206.00 |
| For eleven or more machines | 409.00 |

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68.	Wheeled Vehicles	
	a. For each vehicle defined in Section 6303.79 of Chapter 3, Article VI, of the Carson Municipal Code, and except as provided in b. of this subsection	206.00
	b. For a fleet of five or more such vehicles under single ownership and use provided that all such vehicles are registered with the Director of Finance and bear a decal displayed in accordance with requirements of the Director of Finance	\$1,020.00

ANNUAL ADJUSTMENT OF FEES - The amounts of license fees provided for herein shall adjust automatically annually to conform to changes in the Consumer Price Index as provided in this Section, without any further action by the City Council. Such adjustments shall be in the same ratio as increases in the Consumer Price Index published by the United States Department of Labor, Bureau of Labor Statistics, for the Los Angeles Anaheim Riverside Area, all Urban Consumers (1982-1984=100) from the June 1994 index (151.3). The Director of Finance shall compute the changes in such index annually following publication of the index figure for June of each such current year and shall adjust the dollar amount of change in each fee payable hereunder to the nearest dollar amount above such computed figure. The amounts of adjustments so computed shall be included in the billings for license fees for all new licenses thereafter issued and shall be effective as to all existing licenses upon the next anniversary date of such licenses next after such computation.