

# Administrative Report

H.8., File # 25-1721 Meeting Date: 12/16/2025

To: MAYOR AND CITY COUNCIL

From: ELIZABETH HAUSE, COMMUNITY SERVICES DIRECTOR STEPHANIE MEYER, FINANCE

**DIRECTOR** 

## **TITLE**

APPROVE THE BUSINESS LICENSE TAX WAIVER APPLICATION SUBMITTED BY COME TOGETHER REQUESTING AN EXEMPTION FROM COMPLIANCE WITH THE BUSINESS LICENSE TAX RATES ESTABLISHED IN REDONDO BEACH MUNICIPAL CODE SECTION 6-1.22, AS PER SECTION 6-1.08 OF THE REDONDO BEACH MUNICIPAL CODE, FOR ITS COMMUNITY ARTISAN EVENT SCHEDULED FOR DECEMBER 13, 2025 AT 179 N HARBOR DRIVE

## **EXECUTIVE SUMMARY**

Come Together has applied to have the business license tax waived for the community artisan event held in the parking lot at 179 N Harbor Drive on December 13, 2025. The event collected toys for donation to foster youth and was mindfully designed to build a sense of community and to support local artisans.

#### **BACKGROUND**

All entities conducting business within the City of Redondo Beach are required to comply with Section 6-1 of the Redondo Beach Municipal Code (RBMC) which establishes the process and fees associated with obtaining a Business License in the City of Redondo Beach.

Section 6-1.08(c) of the RBMC includes a means for entities to appeal to the City Council for a waiver exempting parties from payment of the appropriate tax associated with the business type. In the case of the community artisan event, vendors participating in the event would be subject to a projected tax of \$133 each, to procure the appropriate Business License. Eighteen vendors are named in the waiver application, including two food vendors, from which the City collects the required health permit documentation even if a waiver is granted.

Section 6-1.08(c) states, "Upon a written application to the Council, a person or organization may request an exemption from the business license requirements imposed by this chapter, and the Council may waive the provisions of this chapter if the Council finds and determines that the community benefit will be promoted by granting such an exemption."

The attached Application for Waiver of Business License Tax submitted by Tiffany Gibson on December 3, 2025 requests a waiver for itself as the organizer and its participating vendors. Come Together indicated that the event provided an opportunity to collect toys to donate to local foster children, built a sense of community within the Waterfront preceding the boat parade event scheduled for later in the day, and supported local artisans.

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# **COORDINATION**

This item was prepared in coordination with the Community Services and Financial Services Departments.

## **FISCAL IMPACT**

The fiscal impact depends on the total number of vendors participating in the event. In this instance, the estimated total business license revenue that would go uncollected as a result of the approved waiver is between \$1,800 and \$2,400.

#### APPROVED BY:

Mike Witzansky, City Manager

# **ATTACHMENTS**

 Application - Waiver of Business License Tax - Come Together - Community Artisan Market, December 13, 2025