This tax is similar to the gross receipts business and occupation tax except it is imposed on utility businesses.. Please see schedule below and refer to the code for latest updates.

Service	Rate	Code
Telephone	6%	BMC 6.06.050
Cellular	6%	BMC 6.06.050
Gas	6%	BMC 6.06.050
Electric	6%	BMC 6.06.050
Cable	6%	BMC 6.06.050

## CITY OPERATED UTILITIES

Service	Rate	Code
Water	18.25%	BMC 6.06.050
Watershed	11.50%	BMC 6.06.050
Wastewater\Sewer	11.50%	BMC 6.06.050
Storm\Surface Water	11.50%	BMC 6.06.050
Solid Waste	11.50%	BMC 4.76.020