

POST IN CONSPICUOUS PLACE OR KEEP ON PERSON

# CITY OF SAN DIEGO \* CERTIFICATE OF PAYMENT OF BUSINESS TAX

RLA DISTRIBUTION SERVICES CORP  
1388 KETTNER BLVD #2205  
SAN DIEGO CA 92101-2799

Certificate Number: B2019025196

Business Name: RLA DISTRIBUTION SERVICES CORP  
Business Owner: RLA DISTRIBUTION SERVICES CORP  
Business Address: 1388 KETTNER BLVD #2205  
SAN DIEGO CA 92101-2799

Primary Business Activity: WHOLESALE TRADE, DURABLE GOODS

Secondary Business Activity:

Effective Date: 04/01/2025  
Expiration Date: 03/31/2026

PLEASE NOTIFY THE CITY TREASURER'S OFFICE IN WRITING OF ANY CHANGE IN OWNERSHIP OR ADDRESS – PLEASE SEE REVERSE SIDE FOR ADDITIONAL INFORMATION

BUSINESS FILE COPY

CITY OF SAN DIEGO  
CERTIFICATE OF PAYMENT OF BUSINESS TAX  
PO BOX 122289, SAN DIEGO, CA 92112-2289  
1200 3RD AVENUE, MS 51T, SAN DIEGO, CA 92101  
(619) 615-1500; FAX (619) 533-3272  
[www.sandiego.gov/treasurer](http://www.sandiego.gov/treasurer)

Certificate Number: B2019025196 PIN: IUJ4Z

Business Name: RLA DISTRIBUTION SERVICES CORP  
Business Owner: RLA DISTRIBUTION SERVICES CORP  
Business Address: 1388 KETTNER BLVD #2205  
SAN DIEGO CA 92101-2799

Primary Business Activity: WHOLESALE TRADE, DURABLE GOODS

Secondary Business Activity:

Effective Date: 04/01/2025  
Expiration Date: 03/31/2026

Mailing Address: RLA DISTRIBUTION SERVICES CORP  
1388 KETTNER BLVD #2205  
SAN DIEGO CA 92101-2799



RLA DISTRIBUTION SERVICES CORP  
PO BOX 3743  
RANCHO SANTA FE, CA 92067-3743



000174

This certificate acknowledges payment of business taxes pursuant to the San Diego Municipal Code. This **is not** a License to do business within the City of San Diego in violation of any section of the Municipal Code or regulation adopted by the City Council including, but not limited to: Zoning restrictions; Land Use specifications as defined in Planned Districts, Redevelopment areas, Historical Districts, or Revitalization areas; Business Tax Regulations; Police Department Regulations; and Fire, Health or Sanitation Permits and Regulations.

This document is issued without verification that the payer is subject to or exempt from licensing by the State of California.

Payment of the required tax at the time or times due is for the term and purpose stated and is pursuant to City Ordinance. Please refer to delinquency information under "Notice".

**NOTICE:** It is the responsibility of the certificate holder to renew this certificate of payment of business tax within the proper time limits. Failure to do so, even if you have not received a renewal notice, will result in the assessment of a penalty. Please note your expiration date on this certificate above. The certificate holder is requested to notify the City Treasurer's Office upon sale or closure of the business, change of location, or change of business activity.

The tax or fees collected are **Not Refundable** unless collected as a direct result of an error by the City of San Diego.

**This certificate is NOT transferable for a change in business ownership.**

**See reverse side.**

#### Business Addresses/Location

Per San Diego Municipal Code (SDMC) §31.0130, a Business Tax Certificate is required for each business location/address in the City of San Diego. Businesses will be required to self-certify that the business is allowed in the zone that applies to the property where the business activity will be conducted. Businesses may use the following on-line resource to perform self-certification:

Development Services Department's Zoning Webpage - <https://www.sandiego.gov/development-services/zoning>

#### Account Updates:

It is the responsibility of the Certificate holder to notify the City Treasurer in writing of any changes to the business. You can update your account information via mail at City Treasurer, PO BOX 122289, San Diego CA 92112, in person at 1200 Third Avenue, Suite 100 in Downtown San Diego or online at <https://www.sandiego.gov/btaxapplication>.

#### Renewal:

You can renew your certificate online using the Certificate Number and PIN located on the front side. Payments can be made at the following URL: <https://www.sandiego.gov/business taxpayment>.

#### Late Fees:

Businesses that fail to pay the tax within 15 days from the due date will be assessed a late fee of \$25.00 or 10% of the amount owed, whichever is greater. Beginning one calendar month from the due date of the Business Tax, a penalty of 1% per month will be added to any past due business taxes and late fees.

Business Improvement Districts (BID): BID's are authorized by State Law which allows an assessment to be placed on businesses in addition to the Business Tax assessment. If you are located within a BID you will be assessed a separate late fee of twenty-five dollars (\$25.00) or 10% whichever is greater. In addition, one percent (1%) per month beginning one calendar month following the payment due date will be added to any past due taxes and penalties.

#### Surcharges:

In addition to the penalties for delinquent payment, all businesses found to be operating without having a valid Business Tax Certificate will pay a surcharge of \$68.00 for businesses with 12 employees or fewer or \$250.00 for businesses with 13 employees or more. The City Treasurer bills retroactively for up to three (3) years with late fees applicable to each year (SDMC §31.0131).

Balances that remain unpaid will be referred to the City's Delinquent Accounts Program for collections. Unpaid balances are subject to a collection referral fee of 10% or \$25, whichever is greater, and interest. As required by law, you are hereby notified that a negative credit entry reflecting on your credit report may be submitted to a credit reporting agency if the amount is not paid by the due date.

#### Number of Employees

SDMC §31.0301 defines an employee as anyone that works ten (10) hours per week. While business owners are not considered employees; paid officers of a corporation are considered employees. Per SDMC §31.0140, new businesses may estimate the number of persons that will be employed; this is subject to subsequent verification by the City. For existing businesses, the employee count can be computed by one of the following methods:

- The average number of persons employed over a twelve month period (SDMC §31.0301(a))
- The number of persons appearing on payroll immediately prior to the certificate expiration date (SDMC §31.0140(e))