

CITY OF OAKLAND  
OFFICE OF FINANCE  
REVENUE DIVISION

DIRECTOR OF FINANCE RULING NO. 5

BUSINESS TAX CLASSIFICATION FOR HEALTH FACILITIES

Reference: Section 5-1.29 of the Oakland Municipal Code

Purpose

Establishes the type of health care facilities that shall be taxed under the Professional/Semi-Professional Business Tax Category.

BACKGROUND

An audit of business tax files revealed inconsistencies in the classification of person(s) engaged in providing various types and/or levels of health care services. This ruling is promulgated to give more uniformity relative to the types of health care services that shall be classified under the Professional/Semi-Professional Industry Category for business taxation.

RULING OF THE DIRECTOR OF FINANCE

Every person engaged in the business of operating and/or providing the following services shall be classified as Professional/Semi-Professional:

1. General acute care hospitals
2. Acute psychiatric hospitals
3. Special hospitals
4. General acute/rehabilitation hospitals
5. Skilled nursing facilities
6. Intermediate care facilities
7. Intermediate care facilities/developmentally disabled habilitative
8. Intermediate care facilities/developmentally disabled