

**CITY OF CUPERTINO BUSINESS LICENSE TAXES
EFFECTIVE DECEMBER 1, 2016**

(C) New Rate with \$1 Fee

| | | |
|--|-----------|---|
| Basic License | \$ 137.00 | per year* |
| Auctioneer | \$ 272.00 | per year* |
| Amusement Centers | \$ 272.00 | per year* plus |
| | \$ 9.06 | per machine per year |
| Amusement - Generally | \$ 137.00 | per day* |
| Apartment Houses and Apartment Complexes | \$ 179.00 | per year for first four units* plus |
| | \$ 12.61 | per year for each additional unit |
| Coin Operated Devices | \$ 137.00 | per year* plus |
| | \$ 9.06 | per machine |
| Concerts, Circuses and Performances | \$ 273.00 | for the first day* plus |
| | \$ 44.33 | per day thereafter |
| Contractors | \$ 137.00 | per year* |
| Home Occupations | \$ 137.00 | per year* |
| Hotels, Motels, Auto Courts and Lodging Houses | \$ 137.00 | per year* plus |
| | \$ 9.06 | per year for each room |
| Lumberyard, Building Material Yard, Junkyard, Plant Nurseries | \$ 137.00 | per year* plus |
| | \$ 9.06 | per year per acre of space owned leased or rented |
| Peddling/Mobile Vendors | \$ 272.00 | per year* |
| Private Schools | \$ 272.00 | per year* |
| Rest, Convalescent, Guest & Family Care Homes, Child Day Care | \$ 272.00 | per year* |
| Seasonal Lot Sales | \$ 272.00 | per year* |
| Solicitors | \$ 137.00 | per year* |
| Taxicabs or Automobiles for Hire | \$ 137.00 | per year for each vehicle operated in the City limits* |
| Theaters & Shows | \$ 272.00 | per year* plus |
| | \$ 3.67 | per year per seat |

Square Footage Rates

| | |
|-------------------|--------|
| 0-5,000 | 0.0370 |
| 5,001 – 25,000 | 0.0323 |
| 25,001 – 75,000 | 0.0279 |
| 75,001 – 100,000 | 0.0231 |
| 100,001 – 150,000 | 0.0184 |
| 150,001 & Above | 0.0047 |

*Tax amount includes \$1.00 State fee to improve disability access