

**City of Cupertino  
Business License Taxes  
Effective December 1, 2008**

Basic License	\$114.00 per year
Auctioneer	\$227.00 per year
Amusement Centers	\$227.00 per year plus 7.58 per machine per year
Amusement - generally	\$114.00 per day
Apartment Houses and Apartment Complexes	\$150.00 per year for first four units 10.53 per year for each additional unit
Coin Operated Devices	\$114.00 per year plus 7.58 per machine
Concerts, Circuses and Performances	\$227.00 for the first day 37.30 per day thereafter
Contractors	\$114.00 per year
Home Occupations	\$114.00 per year
Hotels, Motels, Auto Courts and Lodging Houses	\$114.00 per year plus 7.58 per year for each room
Lumberyard, Building Material Yard, Junkyard, Plant Nurseries	\$114.00 per year plus 7.58 per year per acre of space owned, leased or rented
Peddling/Mobile Vendors	\$227.00 per year
Private Schools	\$227.00 per year
Rest, Convalescent, Guest & Family Care Homes, Child Day Care	\$227.00 per year
Seasonal Lot Sales	\$227.00 per year
Solicitors	\$114.00 per year
Taxicabs or Automobiles for Hire	\$114.00 per year for each vehicle operated in the City limits
Theaters & Shows	\$227.00 per year plus 3.06 per year per seat

**Square Footage Rates**

0 - 5,000	.0312
5,001 - 25,000	.0271
25,001 - 75,000	.0234
75,001 - 100,000	.0195
100,001 - 150,000	.0155
150,001 & Above	.0040