

CITY OF CUPERTINO BUSINESS LICENSE TAXES
EFFECTIVE JANUARY 1, 2025

Basic License	\$ 181.00 per year*
Auctioneer	\$ 359.00 per year*
Amusement Centers	\$ 359.00 per year* plus \$ 13.22 per machine per year
Amusement - Generally	\$ 181.00 per day*
Apartment Houses and Apartment Complexes	\$ 237.00 per year for first four units* plus \$ 18.01 per year for each additional unit
Coin Operated Devices	\$ 181.00 per year* plus \$ 13.22 per machine
Concerts, Circuses and Performances	\$ 360.00 for the first day* plus \$ 60.75 per day thereafter
Contractors	\$ 181.00 per year*
Home Occupations	\$ 181.00 per year*
Hotels, Motels, Auto Courts and Lodging Houses	\$ 181.00 per year* plus \$ 13.22 per year for each room
Lumberyard, Building Material Yard, Junkyard, Plant Nurseries	\$ 181.00 per year* plus \$ 13.22 per year per acre of space owned leased or rented
Peddling/Mobile Vendors	\$ 359.00 per year*
Private Schools	\$ 359.00 per year*
Rest, Convalescent, Guest & Family Care Homes, Child Day Care	\$ 359.00 per year*
Seasonal Lot Sales	\$ 359.00 per year*
Solicitors	\$ 181.00 per year*
Taxicabs or Automobiles for Hire	\$ 181.00 per year for each vehicle operated in the City limits*
Theaters & Shows	\$ 359.00 per year* plus \$ 4.95 per year per seat

Square Footage Rates

0-5,000	0.0485
5,001 – 25,000	0.0422
25,001 – 75,000	0.0366
75,001 – 100,000	0.0302
100,001 – 150,000	0.0241
150,001 & Above	0.0061

*Tax amount includes \$4.00 State fee to improve disability access