

**CITY OF CUPERTINO BUSINESS LICENSE TAXES**  
**EFFECTIVE JANUARY 1, 2023**

Basic License	\$ 173.00 per year*
Auctioneer	\$ 342.00 per year*
Amusement Centers	\$ 342.00 per year* plus \$ 11.63 per machine per year
Amusement - Generally	\$ 173.00 per day*
Apartment Houses and Apartment Complexes	\$ 226.00 per year for first four units* plus \$ 16.19 per year for each additional unit
Coin Operated Devices	\$ 173.00 per year* plus \$ 11.63 per machine
Concerts, Circuses and Performances	\$ 343.00 for the first day* plus \$ 56.93 per day thereafter
Contractors	\$ 173.00 per year*
Home Occupations	\$ 173.00 per year*
Hotels, Motels, Auto Courts and Lodging Houses	\$ 173.00 per year* plus \$ 11.63 per year for each room
Lumberyard, Building Material Yard, Junkyard, Plant Nurseries	\$ 173.00 per year* plus \$ 11.63 per year per acre of space owned leased or rented
Peddling/Mobile Vendors	\$ 342.00 per year*
Private Schools	\$ 342.00 per year*
Rest, Convalescent, Guest & Family Care Homes, Child Day Care	\$ 342.00 per year*
Seasonal Lot Sales	\$ 342.00 per year*
Solicitors	\$ 173.00 per year*
Taxicabs or Automobiles for Hire	\$ 173.00 per year for each vehicle operated in the City limits*
Theaters & Shows	\$ 342.00 per year* plus \$ 4.71 per year per seat

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**Square Footage Rates**

0-5,000	0.0462
5,001 – 25,000	0.0402
25,001 – 75,000	0.0348
75,001 – 100,000	0.0288
100,001 – 150,000	0.0230
150,001 & Above	0.0058

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