

CITY OF CUPERTINO BUSINESS LICENSE TAXES

EFFECTIVE FEBRUARY 1, 2026

Basic License	\$ 185.00 per year*
Auctioneer	\$ 368.00 per year*
Amusement Centers	\$ 368.00 per year* plus \$ 13.54 per machine per year
Amusement - Generally	\$ 185.00 per day*
Apartment Houses and Apartment Complexes	\$ 243.00 per year for first four units* plus \$ 18.45 per year for each additional unit
Coin Operated Devices	\$ 185.00 per year* plus \$ 13.54 per machine
Concerts, Circuses and Performances	\$ 369.00 for the first day* plus \$ 62.22 per day thereafter
Contractors	\$ 185.00 per year*
Home Occupations	\$ 185.00 per year*
Hotels, Motels, Auto Courts and Lodging Houses	\$ 185.00 per year* plus \$ 13.54 per year for each room
Lumberyard, Building Material Yard, Junkyard, Plant Nurseries	\$ 185.00 per year* plus \$ 13.54 per year per acre of space owned leased or rented
Peddling/Mobile Vendors	\$ 368.00 per year*
Private Schools	\$ 368.00 per year*
Rest, Convalescent, Guest & Family Care Homes, Child Day Care	\$ 368.00 per year*
Seasonal Lot Sales	\$ 368.00 per year*
Solicitors	\$ 185.00 per year*
Taxicabs or Automobiles for Hire	\$ 185.00 per year for each vehicle operated in the City limits*
Theaters & Shows	\$ 368.00 per year* plus \$ 5.07 per year per seat

Square Footage Rates

0-5,000	0.0496
5,001 – 25,000	0.0432
25,001 – 75,000	0.0374
75,001 – 100,000	0.0309
100,001 – 150,000	0.0247
150,001 & Above	0.0062

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