

Survey of Tax Rates for other Cities in Santa Clara County

Santa Clara County City	UUT*	TOT**	Sales Tax***	Business Tax Revenue ****
Campbell	0.0%	12.0%	9.25%	\$662,787
Cupertino	2.4%	12.0%	9.00%	\$663,757
Gilroy	4.5% - 5%	9.0%	9.00%	\$622,760
Los Altos	3.2% - 3.5%	11.0%	9.00%	\$453,606
Los Altos Hills	0.0%	0.0%	9.00%	\$223,369
Los Gatos	0.0%	12.0%	9.00%	\$1,779,307
Milpitas	0.0%	10.0%	9.00%	\$309,027
Monte Sereno	0.0%	0.0%	9.00%	\$36,645
Morgan Hill	0.0%	10.0%	9.00%	\$225,560
Mountain View	3.0%	10.0%	9.00%	\$263,000
Palo Alto	4.5% - 5%	14.0%	9.00%	\$83,100
San Jose	4.5% - 5%	10.0%	9.25%	\$49,041,038
Santa Clara	0.0%	9.5%	9.00%	\$931,423
Saratoga	0.0%	10.0%	9.00%	\$420,628
Sunnyvale	2.0%	10.5%	9.00%	\$1,845,883

* uutinfo.org

**californiacityfinance.com City of San Jose has two TOT taxes: GF at 4% and a 6% fine arts and convention/visitors bureau special fund. In addition, there is a Convention Center and Facilities District real property tax based on a percentage of room rentals.

***boe.ca.gov

**** Business tax shown as FY 2014-15 total revenue (CA State Controller Cities Annual Report). Business Tax structures vary widely, from per-business charge to per-employee charge or a combination, and some have maximum ceilings.

Survey of Business Licenses for Cities in Santa Clara County

Santa Clara County City	Business License FY 2014-15 Revenue*	Structured by: or Assessment Basis **	Last Updated
Campbell	\$662,787	Varies from \$56 to \$441, based Industrial, Commercial, or Professional, and on tiers of number of employees. No fee for nonprofits.	July 1, 2017
Cupertino	\$663,757	Fees vary from \$137 to \$273 and, if your business is in the City, you pay based on a tiered per square foot schedule.	February 1, 2016
Gilroy	\$622,760	Limited schedule of transient business license fees. All others pay based on a gross receipts schedule, which ranges from \$40 at \$40K to \$2,000 at \$17.7M or higher. Standard charge for new or renewal for license.	July 1, 2014
Los Altos	\$453,606	Contractor - Subcontractor, 6 month - 1 year fee schedule ranging from \$37 to \$150. All other businesses require base fee of \$75 to \$180, plus additional fees based on business size (number of salon chairs or professional employees), not to exceed \$3,200.	July 1, 1988
Los Gatos	\$1,779,307	Contractors and Professionals have a flat fee ranging from \$200 to \$224, with Professionals adding \$15 per staff. All other non-transient businesses based on gross receipt ranging from \$75 at \$50K to \$4837.50 at \$12M and \$75 added from \$550K. Apartments and Transient businesses have other schedules.	July 1, 2016
Milpitas	\$309,027	Base fee for application or renewal, plus mostly a \$35 base fee and additional fees per employee. Licensed contractors \$50.	May 1, 2010
Morgan Hill	\$225,560	Application review fee of \$64 plus base fees ranging from \$20 to \$60 with additional fees from \$2.50 to \$6 for additional employees	April 1, 2010

Mountain View	\$263,000	Mostly a flat fee of \$30 per business with a tiered schedule for Manufacturers and Fabricators based on number of employees. Rental of property \$12 baseline and \$2 per unit.	September 10, 1985
Palo Alto	\$83,100	Flat fee of \$51	March 1, 2015
San Jose	\$49,041,038	Base rate of \$195 per business, plus an incremental rate per employee of between \$30 and \$60 for 3 to 500+ employees, respectively, with a cap of \$150K. Rental property pays a \$195 base rate and an incremental cost per unit or per square foot for residential or commercial, respectively. Water companies pay a \$195 base rate plus \$1 per water connection with a cap at \$150K. Out-of-town businesses pay a base rate on number of days doing business in town, and then an incremental addition based on number of employees, with a cap of \$150,000.	July 1, 2017
Santa Clara	\$931,423	Number of employees for three different business schedules, Commercial/Industrial, Professional, and Manufacturing, is used to determine tax, and all range from \$15 to \$500. Licensed contractor pay \$45.	July 7, 1992
Sunnyvale	\$1,845,883	Determined by a single schedule based on number of employees or rental units, and ranges from \$74.20 for one employee or rental unit, to a maximum of 421 plus rental units at \$10,374.40, or 946+ employees at \$23,188.60, respectively.	January 1, 2007

*Source: <https://cities.bythenumbers.sco.ca.gov>

*Some Business License applications require inspections at additional cost for inspection fees.

** All cities are required to collect a SB 1186 - \$1 ADA fee per business license and remit it to the State