

# City of San Jose Historic Business Tax Rates (1986 – 2017)

## ***Employee Count***

Every person engaged in business in the City shall pay a business tax based on employee count<sup>1</sup>, unless the basis of the tax is otherwise prescribed in the San José Municipal Code.

<b>Businesses:</b>	
<b>Employee Count <sup>1</sup></b>	<b>1986 - June 2017</b>
Base Tax: 1-8 employees	\$150.00
Tier Tax: 9+ employees <sup>2</sup>	\$18.00
Cap	\$25,000

<sup>1</sup> "Employee" means each and every person engaged in the operation or conduct of any business, whether as owner, member of the owner's family, partner, associate, agent, manager or solicitor, and each and every other person employed or working in such business for a wage, salary, commission or room and board.

<sup>2</sup> Starting at the 9<sup>th</sup> employee, there is an \$18 per employee fee.

## ***Residential Rental Property Units***

Every person in the City engaged in the business of renting or leasing any residential real estate shall pay a business tax based on the number of rental units held for rental, unless the basis of the tax is otherwise prescribed in the San José Municipal Code.

<b>Residential Landlords:</b>	
<b>Rental Units</b>	<b>1986 - June 2017</b>
Base Tax: 3-30 units	\$150.00
Tier Tax: 31+ <sup>1</sup>	\$5.00
Cap	\$5,000

<sup>1</sup> Starting at the 31<sup>st</sup> unit, there is a \$5 per unit fee.

## ***Commercial (Non-Residential) Rental Property Units***

Every person in the City engaged in the business of renting or leasing any nonresidential real estate shall pay a business tax based on the square footage of space held for rental, unless the basis of the tax is otherwise prescribed in the San José Municipal Code.

<b>Commercial Landlords</b>	<b>1986 - June 2017</b>
Base Tax: 15,000 ft <sup>2</sup>	\$150.00
Tier Tax: per Sq. Ft. <sup>1</sup>	\$0.01
Cap	\$5,000

<sup>1</sup> Starting at the 15,001<sup>st</sup> ft<sup>2</sup>, there is a \$0.01 per ft<sup>2</sup> fee.

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## Mobile Home Parks Rental Units

Every person in the City engaged in the business of renting or leasing any mobile home parks shall pay a business tax based on the number of lots held for rental, unless the basis of the tax is otherwise prescribed in the San José Municipal Code.

<b>Mobile Home Parks – Rental Lot</b>	<b>1986 - June 2017</b>
Base Tax: 1-30 lots	\$150.00
Tier Tax: 31+ lots <sup>1</sup>	\$5.00
Cap	\$5,000

<sup>1</sup> Starting at the 31<sup>st</sup> lot, there is a \$5 per lot fee.

## Water Meter Connections

Every person in the City engaged in the business of operating any water meter connections shall pay a business tax based on the number connections, unless the basis of the tax is otherwise prescribed in the San José Municipal Code.

<b>Water Meter Connections</b>	<b>1986 - June 2017</b>
Base Tax	\$150.00
Tier Tax: 1+ connections <sup>1</sup>	\$0.10-0.30
Cap	\$20,000

<sup>1</sup> Starting at the 1<sup>st</sup> connection, there is a \$0.10-0.30 per connection fee.

## Out of Town Businesses

Every person engaged in business in the City shall pay a business tax based on employee count<sup>1</sup>, unless the basis of the tax is otherwise prescribed in the San José Municipal Code.

<b>Out of Town Businesses: Employee Count <sup>1</sup></b>	<b>1986 - June 2017</b>	<b>90-119 Days</b>	<b>30-89 Days</b>	<b>6-29 Days</b>	<b>5 or Less Days <sup>2</sup></b>
	<b>120+ Days</b>				
Base Tax: 1-8 employees	\$150.00	\$75.00	\$56.25	\$37.50	\$0.00
Tier Tax: 9+ employees <sup>2</sup>	\$18.00	\$9.00	\$6.75	\$4.50	\$0.00
Cap	\$25,000	\$25,000	\$25,000	\$25,000	\$0.00

<sup>1</sup> "Employee" means each and every person engaged in the operation or conduct of any business, whether as owner, member of the owner's family, partner, associate, agent, manager or solicitor, and each and every other person employed or working in such business for a wage, salary, commission or room and board.

<sup>2</sup> Starting at the 9<sup>th</sup> employee, there is an \$4.50-18.00 per employee fee.

<sup>3</sup> For businesses in San Jose only 5 or less days, there is no fee, but the business is still required to submit registration.

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