

SUNNYVALE MUNICIPAL CODE CHAPTER 5.04 (BUSINESS LICENSE TAX)
DRAFT AMENDMENTS (JUNE 30, 2020) FOR PROPOSED BALLOT MEASURE

5.04.010-020

[Text unchanged].

5.04.030. General provisions—Definitions.

(1) [Text unchanged].

(2) “Business” means professions, trades and occupations and all and every kind of calling or enterprise, including the rental of real property, and carried on for profit or livelihood, but not including the services rendered by an employee to an employer. Independent contractors, the self-employed and sole proprietors are also engaged in a business as defined here.

(3) – (7) [Text unchanged].

(8) “Employee” means any person ~~working in, or engaged in, the operation or conduct of~~ who works under the direction and control of any business, including, but not limited to the owner, a member of the owner’s family, partner, officer, agent, manager, servant, or solicitor.

(9) – (11) [Text unchanged].

(12) “Person” means ~~all firms; domestic and foreign corporations; associations; syndicates; partnerships; joint ventures; clubs; Massachusetts business or common law trusts; societies; and any officer or agent thereof; and any natural person transacting, engaging in or carrying on any business in the city of Sunnyvale, but excluding an employee who is not also an owner.~~ any natural individual, firm, partnership, joint venture, association, corporation, limited liability company, estate, trust, receiver, syndicate, society, or any group or combination of individuals acting as a unit.

(13-14) [Text unchanged].

5.04.040- 5.04.100

[Text unchanged].

5.04.110. License tax—Imposed.

There is hereby imposed a yearly license tax upon every person transacting, engaging in, or carrying on any business within the city. The amount of the tax is calculated as follows:

(a) ~~(For the tax due January 1, 2007) For businesses based on employees or rental units, twenty dollars for the first employee, thirty dollars for two to five employees or rental units, or portion thereof, and an additional twenty five dollars for each additional group of five employees or rental units, or portion thereof, up to a maximum of four thousand seven hundred dollars for employees and two thousand five hundred dollars for rental units.~~

~~—(b) (For the tax due January 1, 2008) For businesses based on employees or rental units, thirty dollars for the first employee, fifty dollars for two to five employees or rental units, or portion thereof, and fifty dollars for each additional group of five employees or rental units, or portion thereof, up to a maximum of seven thousand dollars for employees and three thousand five hundred dollars for rental units.~~

~~—(c) (For the tax due January 1, 2009) For businesses based on employees or rental units, thirty-eight dollars and eighty nine cents for the first employee, sixty-six dollars and fifty-two cents fifty dollars for two to five employees or rental units, or portion thereof, and fifty dollars sixty-six dollars and fifty-two cents for each additional group of five employees or rental units, or portion thereof, up to a maximum of nine thousand five hundred dollars for employees and four thousand two hundred fifty dollars for rental units.~~

(db) For businesses with both employees and rental units, the tax shall be based on the greater number of employees or rental units.

(ec) ~~(For the tax due January 1, 2009 and thereafter)~~ The amount of the tax ~~and cap~~ shall be indexed annually, based upon the San Francisco/Oakland/Hayward Consumer Price Index for the September to September period for the preceding year, or comparable successor index established by the Bureau of Labor Statistics of the United States Department of Labor. The indexed amounts shall be set forth each year in the city's master fee resolution.

5.04.120-5.04.420

[Text unchanged].