

## City of Upland Business License Tax Schedule

Effective July 1, 2025, a \$20.00 one-time business license application fee is due for all new business license applications. The \$20.00 business license fee also applies to previous City of Upland business license tax certificate and account holders who wish to re-open a business license tax account. Unless otherwise stated, all license taxes (exclusive of the application fee) are not to exceed \$864.00 per year.

**Retail, Wholesale, Contractor, Service, or any other business not otherwise specified will be based on gross receipts as follows:**

\$0.00 to \$20,000 <b>(This category is limited to Upland Based Businesses Only)</b>	\$54.00
\$0.00 to \$40,000	\$75.60
\$40,001 to \$60,000	\$97.20
\$60,001 to \$100,000	\$140.40
\$100,001 to \$200,000	\$183.60
\$200,001 to \$300,000	\$216.00
\$300,001 to \$400,000	\$270.00
\$400,001 to \$500,000	\$324.00
\$500,001 to \$600,000	\$378.00
\$600,001 to \$700,000	\$432.00
\$700,001 to \$800,000	\$486.00
\$800,001 to \$900,000	\$540.00
\$900,001 to \$1,000,000	\$594.00
\$1,000,001 to \$1,100,000	\$648.00
\$1,100,001 to \$1,200,000	\$702.00
\$1,200,001 to \$1,300,000	\$756.00
\$1,300,001 to \$1,400,000	\$810.00
\$1,400,001 to 1,500,000	\$864.00

### **Additional Tax Categories**

<b>Administrative Offices</b>	Base Tax: \$54.00 per year Each employee: \$4.50 per year
<b>Manufacturing</b>	One to Five Employees: \$54.00 per year Six to Fifteen Employees: \$108.00 per year Sixteen to Thirty Employees: \$216.00 per year Over Thirty Employees: \$324.00 per year
<b>Professional/Semi-Professional</b>	Each practicing member (including real estate agents: \$54.00 per year Each non-professional/semi-professional employee: \$4.50 per year
<b>Recreation &amp; Entertainment</b>	Rides or games of skill: \$54.00 per year Arcade games: \$54.00 per year Social Club, Dancing Club: \$54.00 per year
<b>Solicitations</b>	Solicitors, canvassers, peddlers: \$216.00 per year/per person
<b>Transportation</b>	Delivery by Vehicle: \$54.00 per year/per vehicle Taxicabs: \$54.00 per year/per vehicle
<b>Other</b>	Circus, carnival, etc. (authorization of City Manager): \$540.00 per year Massage Technician (Incidental to regular business license): \$55.00 per year Public Utilities: \$216.00 per year

*For questions, please contact the Business Support Center (HDL) at (909) 348-0460*