

“Family daycare homes” are exempt from business license tax.

State law provides that “family daycare homes” are exempt from municipal business license taxes. A “family daycare home” is a business that regularly provides care, protection, and supervision for children in the home of the business operator for less than 24 hours a day, while the parents or guardians of the children are away. No more than fourteen children can be cared for, including any children under ten who live in the home. At least one child must be attending kindergarten or elementary school and a second child must be at least six years old. When more than six children are being cared for, no more than two infants may be cared for, and when more than twelve children are being cared for, no more than three infants may be cared for.

A family daycare home can qualify for this exemption by submitting to the Emeryville Finance Director a declaration stating that the business meets the requirements of a family daycare home before March 1 of each year.