

TITLE IV
BUSINESSES
CHAPTER 4.05 BUSINESS LICENSES

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CHAPTER 4.05 Business Licenses

4.05.005 Business License Taxes and Application Fee

A. ~~Persons obtaining business licenses shall pay the taxes set out in the following table:~~

Rate Type	Tax
Base Rates	
Standard Rate (business with more than 20 employees)	\$300 per year
Small business (20 or fewer employees)	\$150 per year
Very small business (fewer than 5 employees)	\$75 per year
Multiple business/single location, occasional	\$300 per year
Multiple business/single location, ongoing	\$600 per year
Temporary business	\$75 per calendar month or fraction thereof, not to exceed the standard or small or very small business rate, whichever is applicable.
The following businesses shall pay the greater of the base rate or the rate set forth below.	
Motels and hotels, and similar businesses that are required to collect the Room Tax	\$4 per unit
Businesses renting four or more rental units on a monthly or longer basis	\$8 per unit
Any business with gaming tables shall pay the following rates in addition to the base rate.	
Businesses with gaming tables	\$1,250 per table, per year

~~B. In addition to the business license taxes, applicants for a business license shall pay a non-refundable application fee in an amount set by Council resolution.~~

~~C. Businesses that operate their business at more than one fixed location shall pay the tax separately for each location, and employees who work at multiple fixed locations shall be deemed to work at the location where they perform most of their work.~~

~~D. Employees who work at locations other than their employers' place of business, such as construction workers or repair persons, shall be deemed to work at one location, and their employer shall pay the business license tax based on their work within the city, whether or not the employer has a place of business in the city. If the employer does have a place of business in the city, the employer shall treat the mobile workers as if they were located at the employer's place of business.~~

4.05.0405 Purpose

The purpose of this chapter is to provide revenue for

municipal purposes and to provide for the health, safety, and welfare of the citizens of the city through the licensing of businesses, ~~occupations, trades, and callings.~~

4.05.01~~05~~ Definitions

The following definitions apply to this chapter:

Business. Any activity, profession, calling, trade, occupation, enterprise or shop **located or operating within the City** that receives payment for goods, materials, services or rental of real or personal property.

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Employee. A person who works for or at a business, including any owner, manager, or agent. The number of employees is based on the number employed on an average throughout the year. If a business has part time employees, each part time employee shall be counted as a fraction of an employee, based on the number of hours worked, assuming a ~~forty (40)~~-hour work week.

~~**Multiple Business/Single Location.** A group of separately owned businesses operating out of a single location without separate lockable premises for each business, such as a flea market, farmer's market, or antique mall, but not including a shopping center or mall.~~

~~**Occasional.** Operating one or two days per week or for no more than one month a year.~~

~~**Ongoing.** Any multiple business/single location operation that does not qualify as occasional.~~

Person. Any public or private corporation, including domestic and foreign corporations, firms, partnerships of every kind, associations, organizations, syndicates, joint ventures, societies, any other group or entity acting as a unit and individuals.

Temporary Business. An entity or person operating a business temporarily (seasonally or intermittently) within the City which is not otherwise exempt from this chapter.

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4.05.01~~05~~ Business License ~~TaxFeeTaxes~~ and

Application Fees

A. ~~A.~~ Persons obtaining business licenses shall pay the ~~tax fee~~ Taxes and Fees set out in the following table:

<i><u>Size and Type of Business</u></i>	<i><u>Taxes & Fees</u></i>
<u>Very Large Business (101 or more employees)</u>	<u>\$600 per year</u>
<u>Large Business (51-100 employees)</u>	<u>\$450 per year</u>
<u>Medium Business (21-50 employees)</u>	<u>\$300 per year</u>
<u>Small Business (5-20 employees)</u>	<u>\$150 per year</u>
<u>Very Small Business (1- 4 employees)</u>	<u>\$75 per year</u>
<u>Temporary business</u>	<u>\$75 per calendar month or fraction thereof, not to exceed the applicable fee above based on size and type of business.</u>

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Business License Application Fee \$25
(one time fee)

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Business with gaming tables \$1,250 per table, per year
(in addition to the applicable fee above
based on size and type of business)

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(4.05.005(A.) amended by Ordinance No. 1961, adopted August 4, 2008; effective September 3, 2008.)

- B. In addition to the business license tax fees, applicants for a business license shall pay a non-refundable one-time business license application fee in an amount set by Council resolution.
- C. ~~Businesses that operate their business at more than one fixed location shall pay the tax separately for each location, and employees who work at multiple fixed locations shall be deemed to work at the location where they perform most of their work.~~
- D. Employees who work at locations other than their employers' place of business, such as construction workers or repair persons, shall be deemed to work at one location, and their employer shall pay the business license tax based on their work within the city, whether or not the employer has a place of business in the city. If the

employer does have a place of business in the city, the employer shall treat the mobile workers as if they were located at the employer's place of business.

E. For the purposes of this chapter, if a person or business (principal) uses an agent of any type other than an employee, to engage in activities governed under this chapter, the agent shall also have the same duties and liabilities as the principal for which the activities are performed. Compliance by either the principal or the agent shall be considered to be compliance by both.

~~4.05.010~~ — ~~Purpose~~

~~The purpose of this chapter is to provide revenue for municipal purposes and to provide for the health, safety, and welfare of the citizens of the city through the licensing of businesses, occupations, trades, and callings.~~

~~4.05.015~~ — ~~Definitions~~

~~The following definitions apply to this chapter:~~

~~**Business.** Any activity, profession, calling, trade, occupation, enterprise or shop that receives payment for goods, materials, services or rental of real or personal property.~~

~~**Employee.** A person who works for or at a business, including any owner, manager, or agent. The number of employees is based on the number employed on an average throughout the year. If a business has part time employees, each part time employee shall be counted as a fraction of an employee, based on the number of hours worked, assuming a 40-hour work week.~~

~~**Multiple Business/Single Location.** A group of separately owned businesses operating out of a single location without separate lockable premises for each business, such as a flea market, farmer's market, or antique mall, but not including a shopping center or mall.~~

~~**Occasional.** Operating one or two days per week or for no more than one month a year.~~

~~**Ongoing.** Any multiple business/single location operation that does not qualify as occasional.~~

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Comment [pwm1]: Moved section 4.05.010 and 4.05.015 to beginning of chapter.

~~Person. Any public or private corporation, including domestic and foreign corporations, firms, partnerships of every kind, associations, organizations, syndicates, joint ventures, societies, any other group or entity acting as a unit and individuals.~~

4.05.020 License Required

Unless exempt under this chapter or state or federal law, no person shall conduct, engage in, carry on or practice any business within the city without securing a business license from the city ~~recorder-finance department~~ and paying the business license taxes established by this chapter. ~~A single multiple business/single location license covers all businesses operating as part of the multiple business/single location operation, but does not cover any participant business when not operating as part of the multiple business/single location operation.~~

4.05.025 Business License Application

- A. Application for a business license shall be made on city forms and include an affirmation that all information contained in the application is true. The applicant shall pay a non-refundable business license application fee for processing the application, in addition to the business license tax.
- B. The application shall, at a minimum, state:
1. The name of the proposed business;
 2. A description of the ~~trade, shop, business, profession, occupation, or calling~~ to be carried on/conducted;
 3. The name and address of the applicant, manager (if different) and all parties having any ownership or proprietary interest in the business;
 4. The address and phone number at which the business will be conducted, or if the business will not be conducted out of a fixed address, a description of how the business is operated;
 5. The amount of the business license tax tendered with the application and the basis for its calculation;

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6. The signature of the applicant;
7. The date of the application;
8. Evidence of satisfaction of state registration and bonding or insurance where required by state law, including registration number and expiration date;
9. The fiscal year for which application is made;

~~10. If a vending or other endorsement of the business license is sought, any additional information required to obtain the endorsement.~~

C. The city may require that the applicant supply any additional information necessary to determine the applicant's compliance with the requirements of this subchapter and other provisions of law. Review of an application shall not begin until all requested information has been provided.

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D. The application ~~wi~~shall be ~~reviewed filed with city and reviewed by the building department, the planning department, the public works department, the fire department and/or the police appropriate city departments~~ before a license may be issued. The license may be issued only if the application is complete and the application complies with all applicable federal, state and city laws. An applicant will be offered the opportunity to complete the application or correct any ~~violationsdiscrepancies~~.

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4.05.030 Tax Year and Permit Validity and Expiration

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A. The business license tax~~fees~~ shall be assessed on a fiscal year basis, commencing July 1 and ending June 30 of the following year. All licenses except temporary licenses shall expire on June 30. Persons ~~first~~ required to obtain an annual license after January 1 shall pay a license tax equal to one half the annual tax otherwise payable. No rebate will be made if a licensee does not

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remain in business. Temporary licenses shall be by calendar month.

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B. All license tax fees for continuing businesses (other than temporary businesses) shall be due July 1 and shall be delinquent after August 31. Delinquent license tax fees paid between September 1 and September 15 shall have a ten percent (10%) surcharge added. Delinquent license tax fees paid after September 15 shall have a further fifteen percent (15%) surcharge imposed.

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4.05.035 Approval, Denial and Revocation

A. The city shall approve or deny an application within thirty (30) days of the submission of a complete application form, all requested additional information and fees. If a business will operate only if the city grants a land use approval, building permit or similar approval, the effective date of the business license shall be the date all necessary approvals are issued, unless the applicant requests immediate issuance. The amount of tax payable shall be adjusted if necessary based on the effective date of the business license. Any restrictions or limitations shall be noted on the license.

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B. The city may deny or revoke a business license if it determines that:

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1. The licensee fails to meet the requirements of or is doing business in violation of this or any other applicable city ordinance or state or federal law, including failure to pay any fee or penalty; and/or

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2. The applicant has provided false or misleading material information or has omitted disclosure of a material fact on the application, related materials, or license.

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C. The city shall provide written notice to the applicant or licensee of a denial or revocation. The notice shall state the reason for the action taken and shall inform the applicant of the right to appeal. The notice shall be given at least fifteen (15) days before any revocation becomes effective. If the violation or other basis for revocation is discontinued or resolved within the fifteen (15) days, the city may terminate the revocation proceedings.

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D. A person whose application for a business license has been denied or whose license has been revoked may, after ~~90~~ thirty (30) days from the date of denial or revocation, apply for another license upon payment of the application fee and submission of an application form and related documents. A person may apply immediately after a denial if the application is amended to address the reasons for denial.

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E. A person whose application for any business license has been denied or whose license has been revoked for a total of two (2) times within one year or who has a total of four (4) denials or revocations shall be disqualified from obtaining a business license from the date of the last revocation or denial.

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4.05.040 Transfers and Relocations

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Notice shall be provided to the city if the business is sold, moved to a different location in the city, or if the business ceases to do business in the city.

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4.05.045 Appeal

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If an application is denied or a license is revoked, the license holder may appeal by filing a written appeal with the city manager within fifteen (15) days after the denial or revocation. The Council shall hear and decide the appeal at its next regular meeting held not less than twenty (20) days after the filing of the appeal. The decision of the Council shall be final.

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4.05.050 Disclaimers, Exceptions, and General Requirements

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A. The grant of a business license or payment of the license tax does not excuse compliance with any applicable law or regulation or vest any right or create any contractual obligation.

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B. Each licensee shall:

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1. Comply with all applicable federal, state, and local laws and regulations.

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2. Notify the city within ten days of any change in

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material information contained in the application, related materials, or license.

3. Display a business license upon request to any person dealing with the licensee as part of the licensed activity or to an officer or employee of the city.

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4.05.055 Tax Exempt Organizations

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Tax exempt organizations are required to obtain a business license but are exempt from payment of the business license tax. ~~A tax exempt organization that operates a multiple business/single location operation may pay the tax to cover all the individual businesses. If the tax for the multiple business/single location operation is not paid, each participant business that is subject to tax shall pay the applicable business fee for its business.~~ An organization seeking exemption from fee payment shall provide proof of federal recognition of tax exempt status.

4.05.060 Exemptions

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The following are exempt from the requirements of this chapter:

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- A. Any person whose income is based solely on a wage or salary paid by an employer.

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- B. Any person who operates a business on a part-time basis, which business has annual gross receipts of less than \$500.00.

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- C. Any person conducting judicial sales under court order.

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- D. Any person whose only business in the city is the delivery of goods produced outside the city. ~~A person who sends goods to a customer in the city is not considered to be doing business in the city based solely on the sending or delivering of the goods into the city. However, a person is subject to the requirements of this chapter if the company is engaged in the business of picking up or delivering goods within the city in excess of 20 hours per year.~~

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- E. Any person whose business activities, including the activities of all employees, total less than 20 hours per

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year. This exemption is intended to apply to businesses based outside the city that may do minimal work inside the city, and to persons who engage only in minimal business.

~~F. A person who sends goods to a customer in the city is not considered to be doing business in the city based solely on the sending or delivering of the goods into the city. However, a company in the business of delivering goods is subject to the requirements of this chapter if the company is engaged in business (picking up or delivering goods) within the city in excess of 20 hours per year.~~

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~~F. A group of persons or separately owned businesses operating out of a single location without separate lockable premises for each business, such as a flea-market, farmer's market, or antique mall, but not including a shopping center or mall. This exemption includes a person who sells food, drink, goods, amusements, games or services during a particular event, festival or is a participating party under a city business license issued to an individual or group.~~

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~~G. Entities exempt by state law.~~

4.05.065 Violation

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A violation of this chapter is a civil infraction.

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(Chapter 4.05.005 - 4.05.065 adopted by Ordinance No. 1932 on September 4, 2007; effective October 4, 2007)

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