

Title 5

BUSINESS LICENSES

Chapters:

5.02 General Provisions

5.04 Rules and Regulations

5.06 Business Licenses--Fees

Chapter 5.02

GENERAL PROVISIONS

Sections:

5.02.010 Short title.

5.02.020 License required.

5.02.030 Definitions.

5.02.010 Short title.

This title may be cited as the "Business License Law" of the city of La Mirada.

(Ord. 383 § 3 Ex. B (part), 1986).

5.02.020 License required.

No person shall commence, transact or carry on any business, trade, profession, calling or occupation in the city without first having procured a license from the city to do so or without complying with any and all applicable provisions of this title.

(Ord. 383 § 3 Ex. B (part), 1986).

5.02.030 Definitions.

For the purpose of this title, the following words and phrases shall have the meanings respectively ascribed to them in this section:

(1) "Businesses, professions and trades" as used in this title means and includes all kinds of vocations, occupations, professions, enterprises, establishments and all other kind of activities and matters, together with all devices, machines, vehicles and appurtenances used therein, any of which are conducted for the purpose of earning a profit or livelihood whether or not a profit or livelihood is actually earned thereby. "Business, professions and trades" shall include, but is not limited thereto, trades and occupations of all and every kind of calling carried on within the city, salesmen, brokers, retailers, wholesalers, vendors, suppliers, peddlers, professions, the renting or supplying of living quarters, or rooms, or board, or both for six or more guests, tenants or occupiers in any other type of endeavor entered into within the city for the purpose of earning a livelihood or profit whether paid for in money, goods, labor or otherwise and whether or not the business, profession or trade has a fixed place of business in the city.

The business license law shall apply to all persons conducting a business, profession or trade within the city whether or not such person maintains a fixed place of business in the city and whether or not the person may primarily conduct his business, profession or trade elsewhere. Unless exempted by the provisions of the business license law, a person shall be deemed to be conducting a business, profession or trade within the city if he, or his agents, or employees offer, solicit, sell, contract, construct, make and deliver or repair, or perform acts or services in respect to the business, trade or professions within the city.

"Business, professions or trades" shall not apply to any person engaged in a business, profession or trade solely as an employee of any other person conducting, managing or carrying on any such business in the city and where such other person is subject to the terms and provisions of this title.

(2) "Person" as used in this title includes the individual natural person, partnerships, joint adventures, societies, associations, clubs, trustees, trusts or corporations, or any officers, agents, employees, factors or any kind of personal representative of any thereof, in any capacity, acting either for himself, or for any person, under either personal appointment or pursuant to law.

(3) "City" means the city of La Mirada.

(4) "Finance director" means the finance manager of the city or his or her designee.

(5) "Gross receipts" means and includes the total amount of the sale price of all sales, the total amount charged or received for the performance of any act, service or employment of whatever nature it may be, whether such service, act or

employment is done as a part of or in connection with the sale of goods for which a charge is made or credit allowed, including all receipts, cash, credits and property of any kind or nature, any amount for which credit is allowed by the seller to the purchaser without any deduction therefrom on account of the cost of the property sold, the cost of the materials used, labor or service costs, interest paid or payable, losses or other expenses whatsoever; provided, that cash discounts allowed or taken on sales shall not be included and shall not be construed to impose any tax upon any business or transaction which the city is not authorized to license or tax under the laws of the state or of the United States.

Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser, or any part of the sale price of any property previously sold and returned to the seller which is refunded by the seller by way of cash, credit or allowance given or taken as part payment on any property so accepted for resale shall be deducted for the purpose of determining the gross receipts under this title.

(Ord. 383 § 3 Ex. B (part), 1986).

Chapter 5.04

RULES AND REGULATIONS

Sections:

- 5.04.010 License required.
- 5.04.020 Application.
- 5.04.030 Application confidential.
- 5.04.040 Compliance with governmental regulations.
- 5.04.050 Term of license.
- 5.04.060 Renewal and delinquency.
- 5.04.070 Fees payable in advance.
- 5.04.080 Unlawful businesses.
- 5.04.090 License not transferable.
- 5.04.100 Duplicate license.
- 5.04.110 Branch establishments.
- 5.04.120 Concessions.
- 5.04.130 Partnerships.
- 5.04.140 Combination businesses.
- 5.04.150 Posting of license.
- 5.04.160 Enforcement.
- 5.04.170 Determining class of business.
- 5.04.180 Gross receipts--New business.
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- 5.04.200 Examination of place of business.
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- 5.04.220 Assessment--Administrative remedy.
- 5.04.230 Revocation or suspension.
- 5.04.240 License fee a debt.
- 5.04.250 Compromise of claims.
- 5.04.260 Administrative hearing.
- 5.04.270 Appeal to city council.
- 5.04.280 Exemptions.
- 5.04.290 Penalty for violation.

5.04.010 License required.

(a) There are imposed upon the business, trades, professions, callings and occupations specified in this title, license fees in the amounts hereinafter prescribed.

(b) It shall be unlawful for any person or business to transact and carry on any business in the city without first having procured the proper license as prescribed in this title and without complying with any and all of the provisions of this title.

(c) This section shall not be construed to require any person or company to obtain a license prior to doing business within the city if such requirement conflicts with applicable statutes or constitutional provisions of the United States or of the state.

(d) Any business, trade, profession, calling or occupation which requires a separate permit under this code shall obtain and provide proof of such permit prior to the issuance of any business license.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.020 Application.

All applications for licenses shall be in writing upon a form issued by the finance director. The applicant, in addition, shall submit any further information or evidence in writing as required by the finance director. The application shall be verified or sworn under penalty of perjury by the applicant and shall be filed with the finance director.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.030 Application confidential.

All applications filed pursuant to the provisions of this section for the purpose of ascertaining business license fees shall be deemed confidential in character and shall not be subject to public inspection. It shall be the duty of the finance director to preserve and keep the statements so that the contents thereof may not become known except as required by law.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.040 Compliance with governmental regulations.

Every business, trade, profession or service which additionally requires any Federal, state or local regulatory license or permit, shall present evidence to the finance director of satisfactory compliance with such regulations prior to the issuance of any business license under this title. Additionally, no license shall be issued by the finance director to any business, trade, profession or service which fails to present any land use permit required by the zoning ordinance or which has failed to comply with the provisions of any other regulation of this code having to do with trades, businesses or occupations.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.050 Term of license.

Except in cases specifically provided for otherwise in this title, the license term for licenses issued under this title shall be for a term of twelve months commencing from the first day of the calendar year quarter in which the license is issued. Unless specified otherwise in this title all licenses shall be subject to renewal upon the anniversary date of the license and the fee for the same shall then be immediately due and owing.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.060 Renewal and delinquency.

(a) Every person or business making application for the renewal of a license shall furnish to the finance director for guidance in ascertaining the amount of license tax to be paid by the applicant, a signed written statement, under oath, upon a form provided by the finance director, setting forth such information pertaining to the preceding year as may be required in this chapter to determine the amount of the license tax to be paid.

(b) The finance director shall not issue to any such person or business a license for the same business, until such person or company shall have furnished to him the written statement and paid the license tax required in this chapter.

(c) Every person failing to pay the license fee on the date due shall become subject to a penalty of ten percent of the amount of such license for each thirty days thereafter up to a maximum of one hundred percent of the license fee due and owing.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.070 Fees payable in advance.

All license fees shall be paid in advance to the finance director in lawful money of the United States. The amount to be paid shall be determined in the discretion of the finance director and in compliance with the terms of this title.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.080 Unlawful businesses.

No license issued under the provisions of this title shall be construed as authorizing the conduct of or continuance of any illegal or unlawful business.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.090 License not transferable.

No license issued pursuant to this title shall be transferable; provided that where a license is issued authorizing a person to conduct business at a particular location, such licensee may upon application therefor and paying a fee of five dollars, have the license previously issued amended so as to authorize the conduct of such business from such other location in the city.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.100 Duplicate license.

Duplicate license may be issued by the finance director to replace any license previously issued which has been lost or destroyed, upon the applicant therefor filing an affidavit attesting to such fact and at the time of filing such affidavit paying to the finance director a fee of five dollars.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.110 Branch establishments.

A separate license shall be obtained for each branch establishment or location of the business engaged in and each license shall authorize the licensee to engage only in the business licensed thereby at the location or in the manner designated in such license; provided, that warehouses and distributing plants used in connection with and incidental to a business licensed under the provisions of this title shall not be deemed to be separate places of business or branch establishments.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.120 Concessions.

Every person who operates any business, whether upon a cost rental or commission basis as a concession or upon rented floor space in or upon the premises of any person licensed under any provision of this title, shall be required to obtain a separate and independent license pursuant to the appropriate provisions of this title and shall be subject to all of the provisions of this title.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.130 Partnerships.

In the event that any business conducted, managed or carried on in the city is organized as a partnership or joint venture, the scheduled license fee need be paid only by the partnership or joint venture and not by such individual partner or joint venture.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.140 Combination businesses.

Except as otherwise expressly provided in this title, any person conducting, managing or carrying on two or more businesses, licensed by this title, at the same location, shall be required to apply for and obtain only one license for such businesses; provided, however, that such person shall pay all fees provided by this title for all businesses conducted at the location.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.150 Posting of license.

All licenses must be kept and posted in the following manner:

(a) Any licensee engaged in business at a fixed place of business in the city shall keep the license posted in a conspicuous place upon the premises where such business is carried on.

(b) Any licensee engaged in business but not operating at a fixed place of business in the city, shall keep the license upon his person at all times while engaged in business in the city, or if a vehicle or piece of equipment is used as an integral part of the business the licensee shall keep the license or a photocopy thereof, posted in a conspicuous place on the vehicle or equipment so used.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.160 Enforcement.

It shall be the duty of the finance director or his or her designee to enforce each and every provision of this title requiring the payment of any license fee. In addition, the finance director shall be responsible for the issuance of licenses and the proper processing of all applications.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.170 Determining class of business.

The determination of which business or type or class of business a licensee or applicant is engaged in, and the determination of the applicable variables for computation of the fee to be paid under this title, shall be an administrative function of the finance director.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.180 Gross receipts--New business.

The finance director is authorized to determine the probable gross receipts and make assessments therefrom on any new business which does not possess an existing record of gross receipts. Any error in such assessment as to overpayments or underpayments shall be added to or deleted from the business license fee on the subsequent annual assessment of such new business.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.190 Gross receipts--Review.

The accuracy of all statements of gross receipts shall be subject to audit and verification by the finance director or his or her properly authorized deputies or assistants. The finance director is authorized and empowered to inspect and audit the books and records of any and all persons licensed to carry on any business pursuant to this title. No statement filed by a person pursuant to this title shall be conclusive on any matters contained therein.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.200 Examination of place of business.

The finance director, or his or her designated deputy, may examine all places of business in the city to ascertain whether or not the provisions of this title have been complied with. The finance director, the city attorney and any duly authorized employee shall have the power to examine all necessary books and records of all persons doing business in the city required to be licensed by the terms of this title for the purpose of ascertaining the amount of license fee required to be paid by the provisions of this title. Such officers and each and all of their deputies and duly authorized employees shall have the power and authority to enter free of charge and at any reasonable time at any place of business required to be licensed by the provisions of this title and to demand an exhibition of such license, books or other matters of record. Any person having any such license heretofore or hereafter issued in his possession or under his control who fails to exhibit the same on demand shall be guilty of a violation of this code.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.210 Examination of books and records.

For the purpose of the enforcement of this title, the finance director may deputize a qualified accountant to examine the necessary books and records of any person doing business in the city. Any failure on the part of any person licensed under this title to exhibit and allow examination by the accountant so deputized shall constitute a violation of this code.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.220 Assessment--Administrative remedy.

Whenever the finance director determines that any fee is due or may be due to the city under the provisions of this title, the finance director may make and give notice of an assessment of such fee.

The finance director may determine the amount of the license fee due from such person from such information as he or she may be able to obtain and may, if necessary, estimate the fee required to be paid thereunder upon the basis of external indices on hand including, but not limited to, capital invested, dividends paid, sales or other taxes paid or by considering other relevant facts. In any such case, the finance director shall give notice of the amount so assessed by serving the same personally or by depositing the same in the United States Post Office, with postage prepaid thereon, addressed to the person so assessed at his last known address. Such notice shall additionally advise the person assessed of the right to an administrative hearing pursuant to the terms of this title. The license fee shall be assessed as of that date and shall be due and owing as of the first time the amount would have been due and owing pursuant to this title in the amount set forth under this title, together with all penalties as may be due pursuant to Section 5.04.060(c).

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.230 Revocation or suspension.

Any license granted or issued under the provisions of this title may be revoked or suspended at any time for a material false statement contained in the application for the license granted or issued. Any person transacting or carrying on any business during any period of license revocation or suspension shall be subject to assessment for any insufficient license fee and penalties under Section 5.04.060(c) for any such insufficient license fee. The finance director shall give at least five days' written notice to the licensee, postage prepaid, which notice shall specify the grounds for revocation or suspension and shall advise the licensee of a right to administrative hearing pursuant to the terms of this title.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.240 License fee a debt.

The amount of any license fee and penalty imposed by the provisions of this title shall be deemed a debt to city. An action on the debt may be commenced in the name of the city in any court of competent jurisdiction. All remedies prescribed under this title shall be cumulative and the use of any one or more remedies by the city shall not bar the use of any other remedy for the purpose of enforcing the provisions of this title.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.250 Compromise of claims.

The finance director shall have, in addition to all other powers conferred by this chapter, for good cause shown, the power to extend the time for failing any application for a period of not to exceed thirty days, and in such case waive any penalty that would have otherwise accrued; and with the approval of the council and/or the written approval of the city attorney, to compromise any claim for license fee subject to the provisions of this title.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.260 Administrative hearing.

(a) Right to Hearing. Any person aggrieved by any decision of the finance director or of any other officer of this city made pursuant to the provisions of this title may request an administrative hearing before the city manager or his or her designee within thirty days after notice of any such decision. An administrative hearing must be applied for and concluded prior to an appeal before the city council pursuant to Section 5.04.270, unless the city manager receives a written request from the city council to allow an appeal on any such matter to be taken directly to the city council.

(b) Failure to Request Administrative Hearing. In the event no request for administrative hearing is filed within the time prescribed in this section, the decision of the finance director shall become final and conclusive.

(c) Hearing Procedures. A written request for administrative hearing shall be filed with the city clerk, with such notice stating: (1) The name and address of the applicant; (2) the date of the decision in question; (3) the reasons for the hearing; and (4) the grounds relied upon for relief. The application shall be accompanied by a nonrefundable fee of one hundred dollars to cover the administrative costs of the hearing.

The city clerk shall set the matter for hearing not later than sixty days following the date of application. Notice of the time and place of the hearing shall be mailed to the applicant, postage prepaid, no later than ten days prior to the date set for hearing. The notice may also designate certain records of the applicant required to be produced at the time of the hearing.

(d) Administrative Hearing; Decision. At the administrative hearing prescribed by this section, the applicant and the city may submit any and all evidence as they believe to be relevant to their respective positions. The hearing officer may require the presentation of additional evidence from either the applicant or the city, or from both, and may continue the hearing from time to time for the purpose of allowing the presentation of additional evidence. Upon completion of the hearing, the hearing officer may take any action with respect to the decision of the finance director as evidence may require; however, the amount of the license fee shall not be increased unless a claim for an increase is asserted on behalf of the city either before or during the hearing by the finance director. Written notice of the decision of the hearing officer shall be given to the applicant within ten days of the conclusion of the hearing. The decision of the administrative hearing shall be final and conclusive upon all matters in controversy, unless an appeal is timely filed to the city council pursuant to the terms of this chapter.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.270 Appeal to city council.

Within twenty days of the date of mailing the notice of decision on any administrative hearing pursuant to this chapter, a licensee who contests such decision may appeal to the city council for the independent review of the matter at a public hearing of the council. The procedures, timeliness and requirements for an administrative hearing pursuant to Section 5.04.260 shall apply to an appeal to the city council, with the additional requirements that: (a) the appeal application shall also state the date that the notice of decision was mailed; and (b) the appeal application shall be accompanied by a nonrefundable fee of two hundred dollars.

The city council may consider any and all evidence of record presented at the administrative hearing, together with any supplementary report of the staff necessary to clearly present the facts and circumstances of the case, and any new information brought forth at the public hearing. The city council may approve, reverse or modify the decision of the administrative hearing and the decision of the city council shall be final and conclusive.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.280 Exemptions.

(a) Religious, Charitable, Fraternal, Educational, Military, State, County or Municipal Organizations. No license shall be required for the conducting of any entertainment, concert, exhibition or lecture on scientific, historical, literary, religious or moral subject whenever the receipts of such entertainment, concert, exhibition or lectures are to be appropriated to any church or school or to any religious or benevolent purpose in the city, nor shall any license or permit be required for the conducting of any recreation, entertainment, dance, concert, exhibition or lecture by any religious, charitable, fraternal, educational, military, state, county or municipal organization or association, whenever the receipts of any such entertainment, dance, concert, exhibition or lecture are to be appropriated for the purpose and objectives for which such association or organization was formed and from which profit is not derived either directly or indirectly by any person. The provisions of this title shall not be deemed or construed to require the payment of a license by any religious, charitable, fraternal, educational or military organization or association conducting casual sales, concerts, dances, entertainments, exhibitions or lectures for fund raising purposes and where the funds so derived are retained strictly for charitable, religious, educational, fraternal or military purposes and do not go to the benefit or use or profit of any person.

"Casual sales" as used in this section means the sale or offer for sale of goods, wares, merchandise or food products for a period not exceeding seven days, except that "casual sales" shall not include the sale or offer for sale of Christmas trees from November 15th to December 26th of any year.

(b) Interstate Commerce. Every person claiming to be entitled to exemption from the payment of any license provided for in this section upon the ground that such license casts a burden upon his rights to engage in commerce with foreign nations or among the several states, or conflicts with the regulations of the United States Congress respecting interstate commerce, shall file a verified statement with the finance director disclosing the interstate or other character of his business entitling such exemption. Such statement shall state the name and location of the company or firm for which the orders are to be solicited or secured, the name of the nearest local or state manager, if any, and his address, the kind of goods to be delivered, the name from which the same are to be shipped or forwarded, the method of solicitation or taking orders, the location of any warehouse, factory or plant within the state, the method of delivery, the name and location of the residence of the applicant and any other facts necessary to establish such claim of exemption. A copy of the order blank, contract form or other papers used by such person in taking orders shall be attached to the affidavit for the information of the finance director. If it appears that the applicant is entitled to such exemption, the finance director shall forthwith issue a free license. In case of dispute, the decision of the city attorney shall be final.

(c) Exemption Under Other Provisions of State Law. Every person claiming to be entitled to an exemption from payment of any license fee provided for in this section upon the ground that such license fee is exempt under state law shall file a verified statement with the finance director disclosing the character of the business entitling such exemption. The statement shall state the name and location of the company or firm claiming the exemption, the type of business conducted and facts establishing that the person, organization or firm comes within the exemption of the state law. Additional information shall be supplied to the finance director, or city attorney upon request, in order to ascertain whether or not the claimant meets the exemption of the state law. In case of dispute, the decision of the city attorney shall be final.

(d) Public Utility and Franchise Holders Exemption. All public utilities or privately owned public utilities which are holders of a franchise from the city shall be exempt from the provisions of this business license law.

(e) Exempt Licenses to be Endorsed. Whenever the finance director shall issue any license granting any exemption provided for in this chapter, the person to whom such license is issued shall endorse thereon his signature in ink in the presence of the finance director or his or her designee, and no such license shall be transferable. Any such exempt license shall be issued by the finance director only for the minimum license period of any such business, and may be renewed for the same period under the same conditions and in the same manner as originally obtained.

(f) Revocation of License Examinations. At any time that it shall appear to the satisfaction of the finance director that none of the conditions specified in this chapter as meriting exemption from license requirements exists as to any person to whom any such exemption has been allowed, the finance director may revoke such exemption and the exempt license issued thereunder. The revocation shall be in accordance with the procedure set forth in Section 5.04.230 of this chapter.

(Ord. 383 § 3 Ex. B (part), 1986).

5.04.290 Penalty for violation.

No person shall violate any provision, or fail to comply with any of the requirements of this title. Any person violating any of the provisions or failing to comply with any of the mandatory requirements of this title, shall be guilty of a misdemeanor. Each such person shall be guilty of a separate offense for each and every day during any portion of which any violation of any provision of this title is committed, continued or permitted by such person and shall be punished accordingly.

(Ord. 383 § 3 Ex. B (part), 1986).

Chapter 5.06

BUSINESS LICENSES--FEES

Sections:

- 5.06.010 Applicability.
- 5.06.020 General business.
- 5.06.030 Professionals.
- 5.06.040 Services.
- 5.06.050 Contracting and building.
- 5.06.060 Rental of property and accommodations.
- 5.06.070 Coin-operated machines.
- 5.06.080 Performances, exhibitions and amusements.

5.06.010 Applicability.

Unless otherwise exempted in this title, each business, service, profession or trade shall obtain and pay for a business license pursuant to the terms of this chapter. The provisions contained in this chapter for the payment of a license fee in the specified amount are solely revenue raising measures.

(Ord. 383 § 3 Ex. B (part), 1986).

5.06.020 General business.

Every business of retailing, merchandising, wholesaling, manufacturing, processing, distributing, warehousing or any other business activity involving a product not otherwise specifically provided for in this title, and which business is conducted from any premises within the city, shall pay a business license fee pursuant to the following schedules:

(a) Retail--each place of business.

<u>Gross Receipts</u>	<u>Tax Per \$1.00 of Gross Receipts</u>
\$1.00 to \$50,000.00	\$50.00 (Minimum) +
\$50,000.00 to \$500,000.00	.0002
\$500,000.00 and above	.0001 (Maximum \$1,000.00)

(b) Wholesale--each place of business.

<u>Gross Receipts</u>	<u>Tax Per \$1.00 of Gross Receipts</u>
\$1.00 to \$50,000.00	\$ 50.00 (Minimum) +
\$50,000.00 to \$500,000.00	.0002
\$500,000.00 and above	.0001 (Maximum \$1,000.00)

(c) Manufacture.

<u>Gross Receipts</u>	<u>Tax Per \$1.00 of Gross Receipts</u>
\$1.00 to \$500,000.00	\$ 75.00 (Minimum) +
\$500,000.00 to \$5,000,000.00	.00005
\$5,000,000.00 and above	.00002 (Maximum \$1,000.00)

(d) Warehouse and Distribution. Gross Building Square Footage	
\$.01 per square foot	\$ 75.00 (Minimum)
	1,000.00 (Maximum)

(Ord. 453 § 1, 1991; Ord. 383 § 3 Ex. B (part), 1986).

5.06.030 Professionals.

(a) Every person or company, where located, engaging in or carrying on within the city any profession requiring satisfactory compliance with written and/or oral examination standards adopted by a branch of the state or federal government and/or requiring a certain amount of tenure with any such branch of government, shall pay a business license fee based on the following schedule. Such professions include, but are not limited to:

Architect, attorney, certified public accountant, chiropodist or podiatrist, chiropractor, clinical laboratory technologist, dental hygienist, dentist, embalmer, engineer (all types), land surveyor, mortician, nurse-registered, optometrist, osteopathic physician and surgeon, pharmacist-registered, physician and surgeon, psychiatrist, psychologist, veterinarian, x-ray technician.

(b) Fees. Every professional shall pay a fee based on gross receipts based on services performed by such professional at locations within the city as follows:

<u>Gross Receipts</u>	<u>Tax Per \$1.00 of Gross Receipts</u>
\$1.00 to \$50,000.00	\$ 50.00 (Minimum)
\$50,000.00 to \$500,000.00	.0002
\$500,000.00 and above	.0001 (Maximum \$1,000.00)

(Ord. 383 § 3 Ex. B (part), 1986).

5.06.040 Services.

Every business of providing, transporting, maintaining or performing labor for the benefit of another within the city of supplying some general demand for the benefit of another within the city which does not produce a tangible commodity; as well as every business of transporting, maintaining, storing or repairing tangible commodities within the city whether or not such business is conducted from a premises, vehicle or mobile location within or outside the city. Services do not include performances, exhibitions and amusements nor do they include professional within the terms of this chapter.

(a) Recreational.

(1) Recreational services include, but are not limited to:

Bowling alleys; dance halls; driving ranges; golf courses (including miniature); motion picture theaters (including drive-in);

pool halls (including billiards and snooker); riding stables; skating rinks; social clubs; swimming pools.

(2) Fees.

<u>Gross Receipts</u>	<u>Tax Per \$1.00 of Gross Receipts</u>
\$1.00 to \$50,000.00	\$ 50.00 (Minimum) +
\$50,000.00 to \$500,000.00	.0002
\$500,000.00 and above	.0001 (Maximum \$1,000.00)

(b) Pick-up and Delivery.

(1) Pick-up and delivery services include, but are not limited to:

Junk and refuse collectors; retail and wholesale delivery; taxicabs, buses and U-drive cars.

(2) Fees. Vehicles operated as an incidental part of a business, licensed and taxed under any other provision of this chapter or other ordinance of the city, shall not be separately licensed and taxed.

Every person or company, except as provided for above, conducting a pick-up and/or delivery service by means of a motor vehicle, wagon or any other conveyance, shall pay a license tax as follows:

<u>Gross Receipts</u>	<u>Tax Per \$1.00 of Gross Receipts</u>
\$1.00 to \$50,000.00	\$ 50.00 (Minimum) +
\$50,000.00 and above	.0002 (Maximum \$1,000.00)

(c) Business and Personal Services.

(1) Business services include, but are not limited to:

Answering service; appraising; assayer; auctioneering; banking; bookkeeping; broker-business opportunities; broker-stocks and bonds; consulting and advising; credit and collection; designing and drafting; employment bureau; escrow; insurance adjusting; interior decoration; landscaping and gardening; loan company; messenger; parking lot; property management; tabulating and machine accounting; typing and shorthand.

(2) Personal services include, but are not limited to:

Ambulance; barber; baths; cosmetologist; interpreter; masseur or masseuse; physical culture; shoe shining; tutoring and instruction.

(3) Fees.

Less than six single-family dwellings: No fee

One business property or six or more single-family dwellings, or two or more residential rental units all of which are located on one parcel:

<u>Gross Receipts</u>	<u>Tax Per \$1.00 of Gross Receipts</u>
\$1.00 to \$50,000.00	\$ 50.00 (Minimum)+
\$50,000.00 and above	.0002 (Maximum \$1,000.00)

(d) Repair and Maintenance (not building trade).

(1) Repair and maintenance services include, but are not limited to:

Auto wash; drycleaning; janitorial; laundry; product repair and service; spraying and fumigating; tree surgery, trimming and removal; watch repairing.

(2) Fees.

<u>Gross Receipts</u>	<u>Tax Per \$1.00 of Gross Receipts</u>
\$1.00 to \$50,000.00	\$ 50.00 (Minimum)
\$50,000.00 to \$500,000.00	.0002
\$500,000.00 and above	.0001 (Maximum \$1,000.00)

(Ord. 453 § 2, 1991; Ord. 383 § 3 Ex. B (part), 1986).

5.06.050 Contracting and building.

Any person or company, wherever located, which is licensed as a contractor by the state; and who undertakes to or offers to or purports to have the capacity to undertake to or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck or demolish any building, highway, road, railroad, excavation or other structure, project, development or improvement, or to do any part thereof, including the erection of scaffolding or other structures or works in connection therewith within the city, is defined as a contractor and comes under this classification. The term contractor includes general engineering contractor, general building contractor, subcontractor, specialty contractor and other building tradesmen.

A "builder-owner" is a person or company employing subcontractors, specialty contractors, general engineering contractor or workman under his supervision and direction by the hour or day for the purpose of constructing improvements on real property owned by it within the city. It shall be taxed in this title the same as a general building contractor unless its only building activity is constructing on its property a single-family or two family dwelling unit or addition thereto which will be used in whole or in part for the purpose of its own occupancy for a period of not less than one year.

A "building tradesman", wherever located, is any person engaged within the city, in any trade, art, calling, vocation or occupation of the building trades not licensed as a contractor by the state.

(a) Fees.

<u>Gross Receipts</u>	<u>Tax Per \$1.00 of Gross Receipts</u>
\$1.00 to \$50,000.00	\$ 50.00 (Minimum) +
\$50,000 to \$500,000.00	.0002
\$500,000.00 and above	.0001 (Maximum \$1,000.00)

(Ord. 383 § 3 Ex. B (part), 1986).

5.06.060 Rental of property and accommodations.

This section includes every person or company engaged in the business of renting, leasing or providing, without loss of ownership, any land, dwelling, building, structure or portion thereof for the purpose of occupancy, sleeping, lodging, boarding or other use and accommodation. The license tax for the rental of properties is determined by the ownership of the property. Agents acting for property owners are responsible for the payment of the license fee on rentals, and in addition, are subject to the license fee under business services. Such rental and accommodations include:

(1) Business Property (rental): Buildings or portions thereof used for any business, commercial or industrial purposes; raw land (used for any purpose).

(2) Residential Property (rental): Apartments; auto courts; condominiums (more than one unit); single-family dwellings (more than one unit).

(3) Accommodations: Boardinghouse; hospital; hotel; inn; dwelling or portion thereof; trailer parks; lodging house; motel; resthomes; roominghouse; sanitariums.

(4) Fees.

One rental unit: No fee

Two rental units and above

<u>Gross Receipts</u>	<u>Tax Per \$1.00 of Gross Receipts</u>
\$1.00 to \$50,000.00	\$ 50.00 (Minimum) +
\$50,000.00 and above	.0002 (Maximum \$1,000.00)

(Ord. 383 § 3 Ex. B (part), 1986).

5.06.070 Coin-operated machines.

(a) Application of Section. Any machines that dispense a product or provides amusement resulting from the insertion or use of a coin, slug, token, plate, disc, plug, key, check or device, money, or thing of value.

(1) Exemption. No fee shall be required as to any vending machine used exclusively for the sale or offer for sale of any newspapers or periodicals.

(2) Exemption. No fee shall be required with regard to coin-operated washing machines or clothes dryers which are owned by a landlord for the exclusive use of his tenants.

(3) Exemption. The provisions of this section shall not apply to coin-operated washing machines and clothes dryers which are utilized in a commercial laundromat or laundry service (see services--repair and maintenance).

(b) Fees.

(1) Vending (Dispensing a Product).

<u>Gross Receipts</u>	<u>Tax Per \$1.00 of Gross Receipts</u>
\$1.00 to \$20,000.00	\$ 50.00 (Minimum) +
\$20,000.00 and above	.01

(2) Amusement.

<u>Gross Receipts</u>	<u>Tax Per \$1.00 of Gross Receipts</u>
\$1.00 to \$10,000.00	\$ 50.00 (Minimum) +
\$10,000.00 and above	.01

(Ord. 383 § 3 Ex. B (part), 1986).

5.06.080 Performances, exhibitions and amusements.

Every business or person which produces, conducts or exhibits any performance, exhibition or amusement as a transient business, and not from a permanent location within the city, shall pay a business license fee pursuant to the schedule set forth below. Such business license fee shall be paid prior to the licensed activity.

Such performances, exhibitions and amusements include, but are not limited to, theatrical performances, musical performances, meetings, athletic contests, races, recreational activities, exhibitions of art or handicrafts or products, lectures, speeches, menageries or any other such live activity conducted for the public to view or participate in the display or performance of such activity.

Such business license shall not apply to any performance, exhibition or amusement produced, conducted or exhibited by a recognized tax exempt organization is sponsored by a nonprofit educational institution or a nonprofit association or corporation organized primarily for educational, veteran, patriotic, welfare, civic betterment or charitable purposes, or political events held by recognized individuals or organizations with an identification number issued by the appropriate election jurisdiction.

(a) Fees.

	<u>Daily</u>	<u>Monthly</u>
Amusement parks, animal shows and zoos	\$ 25.00	\$ 750.00
Athletic contests	25.00	750.00
Carnival, circus or menagerie	25.00	750.00
Motion pictures (taking of)	25.00	750.00
Art, handicraft or products	25.00	750.00
Other	25.00	750.00

(Ord. 383 § 3 Ex. B (part), 1986).