

Title 5BUSINESS TAXES, LICENSES AND REGULATIONS*Chapters:

<u>5.04</u>	<u>General Provisions</u>
<u>5.08</u>	<u>Definitions</u>
<u>5.12</u>	<u>Exemptions</u>
<u>5.16</u>	<u>License Requirements</u>
<u>5.20</u>	<u>License Fee Schedule</u>
<u>5.24</u>	<u>License Tax--Requirements</u>
<u>5.28</u>	<u>Statements</u>
<u>5.32</u>	<u>Enforcement and Prohibition</u>
<u>5.36</u>	<u>Taxicabs</u>
<u>5.40</u>	<u>Yard Sales</u>

Chapter 5.04GENERAL PROVISIONSSections:

5.04.010	Purpose and intent.
5.04.020	Applicability.
5.04.030	Effect.

5.04.010 Purpose and intent. This chapter is enacted solely to raise revenue for municipal purposes, and is not intended for regulation. (Ord. 72 §2, 1946).

5.04.020 Applicability. Any person required to pay a license tax for transacting and carrying on any business under this chapter shall be relieved from the payment of any license tax for the privilege of doing such business which has been required under any other ordinance of the city, but shall remain subject to the regulatory provisions of such other ordinance. This section shall not apply to inspection fees. (Ord. 72 §3, 1946).

* For statutory provisions authorizing cities to license businesses for purposes of revenue or regulation, see Gov. Code §37101 et seq.; for provisions authorizing cities to license businesses in the exercise of the police power, see Bus. and Prof. Code §16000 et seq.

5.04.030 Effect. Neither the adoption of the ordinance codified in this title nor its superseding of any portion of any other ordinance of the city shall in any manner be construed to affect prosecution for violation of any other ordinance committed prior to the effective date thereof nor be construed as a waiver of any license or any penal provision applicable to any such violation, nor be construed to affect the validity of any bond or cash deposit required by any ordinance to be posted, filed, or deposited; and all rights and obligations thereunto appertaining shall continue in full force and effect. (Ord. 72 §4, 1946).

Chapter 5.08

DEFINITIONS

Sections:

- 5.08.010 Business.
- 5.08.020 Gross receipts.
- 5.08.030 Person.

5.08.010 Business. As used in this title, "business" means professions, trades and occupations and all and every kind of calling carried on for profit or livelihood. (Ord. 72 §1(b), 1946).

5.08.020 Gross receipts. As used in this title, "gross receipts" means the total amount of the sale price of all sales and the total amount charged or received for the performance of any act, service, or employment of whatever nature it may be, for which a charge is made or credit allowed, whether or not such service, act, or employment is done as a part of or in connection with the sale of materials, goods, wares, or merchandise. Included in "gross receipts" shall be all receipts, cash, credits and property of any kind or nature, and 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, or losses or other expenses whatsoever. Excluded from "gross receipts" shall be cash discounts allowed and taken on sales; any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser; and such part of the sale price of property returned by purchasers upon rescission of the contract of sale as is refunded either in cash or by credit. (Ord. 72 §1(c), 1946).

5.08.030 Person. As used in this title, "person" means all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnership of every kind, clubs, Massachusetts, business or common law trusts, societies, and individuals transacting and carrying on any business in the city. (Ord. 72 §1(a), 1946).

Chapter 5.12

EXEMPTIONS

Sections:

- 5.12.010 Constitution or statutes of the United States or of the state.
- 5.12.020 Exemption for nonprofit organizations.
- 5.12.030 Claim for exemption.
- 5.12.040 License--Issuance.
- 5.12.050 Revocation.

5.12.010 Constitution or statutes of the United States or of the state. Nothing in this title shall be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the Constitution or applicable statutes of the United States or of the state from the payment to municipal corporations of such taxes as are prescribed in this title. (Ord. 72 §7(a), 1946).

5.12.020 Exemption for nonprofit organizations. Nothing in this title shall be deemed or construed to apply to any nonprofit religious, public benefit or mutual benefit corporation or to any other organization which has acquired nonprofit status from the state or federal government. No business license fee shall be imposed upon any of the activities of such corporations and organizations. (Ord. 525 §4, 1992: Ord. 72 §7(b), 1946).

5.12.030 Claim for exemption. Any person claiming an exemption pursuant to this chapter shall file a verified statement with the tax collector stating the facts upon which exemption is claimed. (Ord. 72 §7(c), 1946).

5.12.040 License--Issuance. The tax collector shall, upon a proper showing contained in the verified statement,

issue a license to such person claiming exemption to Section 5.12.020 of this chapter without payment to the city of the license tax required by this title. (Ord. 72 §7(d), 1946).

5.12.050 License--Revocation. The tax collector shall revoke any license granted pursuant to the provisions of this section upon information that the licensee is not entitled to exemption as provided in this chapter. (Ord. 72 §7(e), 1946).

Chapter 5.16

LICENSE REQUIREMENTS

Sections:

- 5.16.010 License required.
- 5.16.020 License--Application--Contents.
- 5.16.030 License--Application--Required statement.
- 5.16.040 License--Posting and keeping.
- 5.16.050 License--Nontransferable--Exception.
- 5.16.060 Separate license required--Exception.
- 5.16.070 License--Duplicate.
- 5.16.080 Unexpired license previously issued.
- 5.16.090 License--Renewal.
- 5.16.100 Appeal.

5.16.010 License required. There are imposed upon the businesses, trades, professions, callings and occupations specified in this title license taxes in the amounts prescribed as set forth in Chapter 5.20 of this title; and it is unlawful for any person to transact and carry on any business, trade, profession, calling, or occupation in the city without first having procured a license from the city so to do or without complying with any and all applicable provisions of this chapter. (Ord. 72 §5, 1946).

5.16.020 License--Application--Contents. Every person required to have a license under the provisions of this chapter shall make application for the same to the tax collector; and upon the payment of the prescribed tax, the tax collector shall issue to such person a license which shall contain:

- A. The name of the person to whom the license is issued;
- B. The business license;
- C. The place where such business is to be transacted;

D. The date of the expiration of such license; and
 E. Such other information as may be necessary for the enforcement of the provisions of this title. (Ord. 72 §8, 1946).

5.16.030 License--Application--Required statement.

A. Upon a person making application for the first license to be issued hereunder or for a newly established business, in all cases where the amount of license tax to be paid is based upon gross receipts or number of vehicles used, such person shall furnish to the tax collector, for his guidance in ascertaining the amount of license tax to be paid by the applicant, a written statement upon a form provided by the tax collector, sworn to before a person authorized to administer oaths, setting forth such information as may be therein required and as may be necessary properly to determine the amount of the license tax to be paid by the applicant.

B. If the amount of the license tax to be paid by the applicant is based upon the gross receipts or number of vehicles used in his business he shall estimate the gross receipts or number of vehicles used in his business for the period to be covered by the license to be issued. Such estimate, if accepted by the tax collector as reasonable, shall be used in determining the amount of license tax to be paid by the applicant; provided, however, the amount of the license tax so determined shall be tentative only, and such person shall, within thirty days after the expiration of the period for which such license was issued, furnish the tax collector with a sworn statement, upon a form furnished by the tax collector, showing the gross receipts or number of vehicles used in such business during the period of such license; and the license tax for such period shall be finally ascertained and paid in the manner provided by this title for the ascertaining and paying of renewal license taxes for other businesses, after deducting from the payment found to be due, the amount paid at the time such first license was issued.

C. The tax collector shall not issue to any such person another license for the same or any other business, until such person shall have furnished to him the written statement and paid the license tax as required in this title. (Ord. 72 §9, 1946).

5.16.040 License--Posting and keeping. All licenses must be kept and posted in the following manner:

A. Any licensee transacting and carrying on 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 license transacting and carrying on business, but not operating at a fixed place of business in the city, shall keep the license upon his person at all times while transacting and carrying on such business. (Ord. 72 §18, 1946).

5.16.050 License--Nontransferable--Exception. No license issued pursuant to this title shall be transferable; provided, that where a license is issued authorizing a person to transact and carry on a business at a particular place, such licensee may upon application therefor and paying a fee of one dollar have the license amended to authorize the transacting and carrying on of such business under the license at some other location to which the business is or is to be moved. (Ord. 72 §15, 1946).

5.16.060 Separate license required--Exception. Any person or business, or multiple entity (except for card rooms) conducting multiple types of businesses, or multiple separate businesses at a single location (except for card rooms) shall only be required to obtain one business license. The type of license to be obtained shall be based on the principal type of business conducted at the particular location. If the principal type of business is one for which the license fee is based upon gross receipts, the gross receipts of all businesses under common ownership at the same general location will be taken into account in calculating the fee. (Ord. 525 §2, 1992).

5.16.070 License--Duplicate. A duplicate license may be issued by the tax collector to replace any license previously issued hereunder which has been lost or destroyed, upon the licensee filing an affidavit attesting to such fact, and at the time of filing such affidavit paying to the tax collector a duplicate license fee of one dollar. (Ord. 72 §17, 1946).

5.16.080 Unexpired license previously issued. Where a license for revenue purposes has been issued to any business by the city and the tax paid therefor under the provisions of any ordinance heretofore enacted and the term of such license has not expired, then the license tax prescribed for the business by this title shall not be payable until the expiration of the term of such unexpired license. (Ord. 72 §16, 1946).

5.16.090 License--Renewal. In all cases, the applicant for the renewal of a license shall submit to the tax collector for his guidance in ascertaining the amount of the license tax to be paid by the applicant, a written statement upon a form to be provided by the tax collector, sworn to before a person authorized to administer oaths,

setting forth such information concerning the applicant's business during the preceding year, as may be required by the tax collector, to enable him to ascertain the amount of the license tax to be paid by the applicant pursuant to the provisions of this title. (Ord. 72 §10, 1946).

5.16.100 Appeal. Any person aggrieved by any decision of an administrative officer or agency with respect to the issuance or refusal to issue such license may appeal to the council by filing a notice of appeal with the clerk of the council. The council shall thereupon fix a time and place for hearing such appeal. The clerk of the council shall give notice to such person of the time and place of hearing by serving it personally or by depositing it in the United States Post Office at Corning, California, postage prepaid, addressed to such person at his last known address. (Ord. 72 §13, 1946).

Chapter 5.20

LICENSE FEE SCHEDULE

Sections:

- 5.20.010 Generally.
- 5.20.020 Flat rate fees.
- 5.20.030 Gross receipts fees.

5.20.010 Generally. The rates for licenses for the professions, trades, callings, occupations or businesses named in this chapter are fixed and established according to the lists and schedules contained in this chapter. The license fees shall be paid by every person engaged in, carrying on, or maintaining any such profession, trade, calling, occupation, or retail or wholesale business. (Ord. 525 §1(part), 1992).

5.20.020 Flat rate fees. The following flat rates are the annual business license fees which apply to each of the businesses indicated:

<u>Type of Business</u>	<u>Annual License Fees</u>
Amusement, concession or ride. . .	Each \$10.00 per month
Animal show, carnival or circus. .	100.00 per day
Solicitor	15.00 per day
Bowling alley.	7.50 per alley
Card rooms, pool halls	4.00 per table
Christmas tree vendor.	10.00 per month
Fireworks vendor	10.00 per month

Sections: (Continued)

- 5.20.190 Cleaning buildings by compressed air or vacuum cleaner.
- 5.20.200 Dancing academy.
- 5.20.210 Dancing teacher.
- 5.20.220 Public dance.
- 5.20.230 Any show or exhibition not provided for.
- 5.20.240 Bedding manufacture, repair.
- 5.20.250 Feed or livery stable.
- 5.20.260 Ferris wheel, swing, or similar device.
- 5.20.270 Fire, bankrupt, or wreck sale.
- 5.20.280 Selling goods from a vehicle--Exception.
- 5.20.290 Housing units.
- 5.20.300 Accommodations in place of hotels.
- 5.20.310 Junk dealer.
- 5.20.320 Junk collector.
- 5.20.330 Collecting articles to be laundered.
- 5.20.340 Messenger service.
- 5.20.350 Detective agency.
- 5.20.360 Selling or delivering petroleum products.
- 5.20.370 Pawnbroker.
- 5.20.380 Astrology, palmistry, or similar businesses or arts.
- 5.20.390 Peddlers of souvenirs or decorations.
- 5.20.400 Peddler of edible products.
- 5.20.410 Wholesale of edible products.
- 5.20.420 Transient merchants.
- 5.20.430 Hawkers.
- 5.20.440 Physical culture institution.
- 5.20.450 Vehicles used for removing waste material of any kind.
- 5.20.460 Grinding or sharpening cutlery, tools, or equipment.
- 5.20.470 Shooting gallery or range.
- 5.20.480 Ice or roller skating rink.
- 5.20.490 Shoeshine or polishing stand.
- 5.20.500 Soliciting, canvassing, or taking orders.
- 5.20.510 Stockyard, stable, or corral used for auction or sale.
- 5.20.520 Storehouse or warehouse--Exception.
- 5.20.530 Stands or facilities for any service or purpose.
- 5.20.540 Theatrical or vaudeville performance with or without admission fee.
- 5.20.550 Theater.
- 5.20.560 Trade college or business school or college.
- 5.20.570 Itinerant vendor.
- 5.20.580 Undertaker, embalmer, or funeral director.
- 5.20.590 Vehicle for hire.

Sections: (Continued)

- 5.20.600 Vehicles transporting merchandise or materials for hire.
- 5.20.610 Certain businesses and professions.
- 5.20.620 Contractor or builder.
- 5.20.630 Electric wiring contractor.
- 5.20.640 Beauty parlor.
- 5.20.650 Vending machines.
- 5.20.660 Certain other businesses.
- 5.20.670 Cardroom.
- 5.20.680 Flea market--Rate of tax based on sales.
- 5.20.681 Flea market--License required--Fee.
- 5.20.682 Flea market--Recordkeeping requirements.

5.20.010 Generally. Every person transacting and carrying on the business, businesses, trade, trades, profession or professions herein enumerated shall pay a license tax as set out in this chapter. (Ord. 72 §23, 1946).

5.20.020 Titles to real estate. For the business of examining, searching, or investigating titles to real estate and issuing abstracts, statements, or certificates showing or purporting to show or certifying to the condition or state of the title to any particular property or properties as disclosed by an examination of the public records or insuring title to real property or any interest therein, the tax shall be twenty-five dollars per year. (Ord. 72 §23(1), 1946).

5.20.030 Billposting or advertising by billboards.
A. For carrying on the business of billposting, sign advertising by means of billboards or advertising sign boards, twenty-five dollars per year.

B. Nothing in this section shall be deemed or construed as applying to the owners of real estate or their agents in advertising their property for sale or lease by means of billboards located upon the property advertised for sale or lease by such billboards or advertising sign boards. (Ord. 72 §23(2), 1946).

5.20.040 Distributing printed advertisements. A. For conducting, managing or carrying on the business of distribution of advertising samples, handbills, dodgers, or printed advertisements of any kind, the tax shall be twelve dollars per year.

B. For the purposes of this section, "carrying on the business" means the doing of any act or series of acts, of distribution or advertising by any means or in any manner specified in this section. (Ord. 72 §23(3), 1946).

5.20.050 Advertising by means of electrical sign.
A. For conducting, managing, or carrying on the business of

