

Title 5BUSINESS TAXES, LICENSES AND REGULATIONS*Chapters:

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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).

