



## ORDINANCE NO. 28207

1 AN ORDINANCE relating to business licenses; amending Chapters 6B.10 and  
2 6B.20 of the Tacoma Municipal Code ("TMC") to clarify rental property owner  
3 and business license requirements and align administrative provisions in  
4 TMC Subtitle 6B, License Code, with TMC Subtitle 6A, Tax Code.

4 WHEREAS state legislation adopted in the 2003 Session required the  
5 39 cities with B&O taxes to adopt a city B&O tax model ordinance, and

6 WHEREAS, as a result of the model ordinance, Title 6 of the Tacoma  
7 Municipal Code ("TMC") was divided into two subtitles, Subtitle 6A, Tax Code, and  
8 Subtitle 6B, License Code, and an administrative provision section was created for  
9 each subtitle, and  
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11 WHEREAS, when the subtitles were created, some similar administrative  
12 provisions in the Tax Code were not also made in the License Code, yet policies  
13 and practices have continued to treat license and tax similarly in many situations,  
14 and  
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16 WHEREAS the TMC should be updated to reflect the current administration  
17 of licenses, and

18 WHEREAS the proposed amendment provides the Finance Director the  
19 authority to create rules that more thoroughly explain the License Code, as well as  
20 the authority to cancel late penalties on licenses under certain circumstances,  
21 consistent with tax penalties; allows for a statute of limitations on assessments and  
22 refunds, and provides a look-back period for licenses to four years, plus the current  
23 year; and provides authority to collect, write-off, or waive license fees consistent  
24 with tax due, when appropriate, and  
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WHEREAS the proposed amendment also includes clarification that one business license per location is required, except for the activity of renting real property, and requires rental property owners to register their properties with the City to be consistent with provisional rental license requirements; Now, Therefore,

BE IT ORDAINED BY THE CITY OF TACOMA:

That Chapters 6B.10 and 6B.20 of the Tacoma Municipal Code (“TMC”) are hereby amended to clarify license requirements and align administrative provisions in TMC Subtitle 6B, License Code, with TMC Subtitle 6A, Tax Code, as set forth in the attached Exhibit “A.”

Passed \_\_\_\_\_

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
City Clerk

Approved as to form:

\_\_\_\_\_  
Deputy City Attorney



**EXHIBIT "A"**

**Chapter 6B.10**

**GENERAL LICENSE PROVISIONS**

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Sections:

- 6B.10.010 Subtitle designated as License Code.
- 6B.10.020 Application of chapter.
- 6B.10.030 License definitions.
- 6B.10.040 License required.
- 6B.10.045 Exemptions for preapproval.
- 6B.10.050 Separate licenses – When required.
- 6B.10.060 Application for license – Approval or denial – Appeal.
- 6B.10.070 Term of license.
- 6B.10.075 Director to make rules.
- 6B.10.080 Due date.
- 6B.10.090 Late payment – Renewal of license
- 6B.10.095 Cancellation of penalties.
- 6B.10.100 Method of payment.
- 6B.10.110 Posting or carrying of license.
- 6B.10.120 Mailing of notices.
- 6B.10.130 Failure to file.
- 6B.10.140 Suspension or revocation – Appeal.
- 6B.10.145 Summary suspension – Appeal.
- 6B.10.150 Statute of limitations – Unlicensed licensees.
- 6B.10.160 Refund of license fee.
- 6B.10.170 Grounds for disqualification of licensees.
- 6B.10.180 Inspection.
- 6B.10.190 Investigations and background checks.
- 6B.10.200 Death of licensee – Continuation of license.
- 6B.10.210 Notice of right to suspend or revoke.
- 6B.10.220 Assignment of licenses.
- 6B.10.230 Licenses subject to specific controls.
- 6B.10.240 Engaging in activity without license – Penalty.
- 6B.10.245 License constitutes debt.
- 6B.10.250 Separate offenses.
- 6B.10.255 Charge-off of uncollectible fees.
- 6B.10.257 Closing agreement provisions. 6B.10.260 Violations – Penalties.
- 6B.10.262 Cancellation of civil penalties.
- 6B.10.265 Administrative reviews by the director of Notice of Penalty – Appeal.
- 6B.10.268 Additional relief.
- 6B.10.270 Severability.



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2 **6B.10.030 License definitions.**

3 The following definitions apply to each section in this subtitle of the TMC:

4 “Alcohol” means those alcoholic substances controlled by the Liquor Control Board.

5 “Annual business license” means a license for the privilege of doing business with the City or within  
6 the City as required by the provisions of this chapter of the License Code of the City. The annual  
7 business license certificate issued by the Department is required to be displayed at the place of  
8 business by all persons operating a business under the provisions of Title 6.

9 “Calendar year” means January 1 through December 31 of each year.

10 “Certificate” means “registration certificate” as defined below.

11 “Charitable organization” means any organization recognized as a nonprofit corporation under the  
12 provisions of Chapter 24.03 RCW and exempt from the Washington State business and occupation  
13 tax pursuant to RCW 82.04.3651.

14 “City” means the City of Tacoma and all its departments, including Tacoma Public Libraries and  
15 Tacoma Public Utilities. It does not include the Metropolitan Park District of Tacoma, Port of  
16 Tacoma, Tacoma School District, or Tacoma Housing Authority, which are separate municipal  
17 corporations.

18 “Department” means the Tax and License Division of the Finance Department of the City or any  
19 successor department.

20 “Director” means the Director of the Finance Department of the City or any officer, agent, or  
21 employee of the City designated to act on the Director’s behalf.

22 “Door-to-door sales” means the carrying of merchandise for sale from place to place, and the  
23 making of sales and delivery of merchandise sold at the same time and place.

24 “Gambling” means any activity included in the provisions of RCW 9.46.0237.

25 “Gross income” means the value proceeding or accruing by reason of the transaction of business  
26 engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains  
27 realized from trading in stocks, bonds, or other evidence of indebtedness, interest, discount, rents,  
28 royalties, fees, commissions, dividends, and other emoluments, however designated, all without any  
29 deduction on account of the cost of tangible property sold, the cost of materials used, labor costs,  
30 interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued without  
31 any deduction on account of losses.

32 “Gross receipts” has the same meaning as gross income.

33 “Home-based business” means a business, profession, occupation, or trade conducted for gain or  
34 support and located entirely within a residential building or a building accessory thereto, which use  
35 is accessory, incidental, and secondary to the use of the building for dwelling purposes and does not  
36 change the essential residential character or appearance of such building. The intent of this  
37 definition is to maintain consistency with home occupations as defined in Tacoma Municipal Code  
38 (“TMC”) 13.06.105, the City’s Zoning Code.

39 “License” means a regulatory license required under the provisions of Subtitle 6B of the TMC.



“License certificate” means the certificate issued by the Department pursuant to Subtitle 6B of the TMC.

1 “License code” means Subtitle 6B of the TMC.

2 “License fee” means the amount charged by the City for the issuance of a regulatory license  
3 required under the provisions of Subtitle 6B. These fees are intended solely to cover all costs of  
4 administering the required license.

4 “Licensee” means any person required to be licensed under Subtitle 6B.

5 “Peddling” means the same as door-to-door sales.

6 “Person” means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy,  
7 trust, estate, firm, co-partnership, joint venture, club, company, joint stock company, business trust,  
8 municipal corporation, political subdivision of the state of Washington, corporation, limited liability  
9 company, association, society, or any group of individuals acting as a unit, whether mutual,  
10 cooperative, fraternal, nonprofit, or otherwise, and the United States or any instrumentality thereof.

9 “Public official” means any official designated by the City Manager, or his or her designee,  
10 authorized to enforce this chapter, including, but not limited to, officials of the Police Department,  
11 Fire Department, Public Works Department, Finance Department, or the Tacoma-Pierce County  
12 Health Department charged with the enforcement of a particular portion of this chapter.

11 “Records” means the books of accounts and other business-related records of a licensee subject to  
12 the City’s Tax Code or License Code. Such records include ledgers; subsidiary ledgers; invoices;  
13 receipts; registration and incorporation documents; federal, state and local tax returns; and any other  
14 records necessary to establish the amounts due under the provisions of the City’s Code.

14 “Registration” or to “register” means an identification of real properties owned by a person, for  
15 which they use, or intend to use, as rental property.

15 “Registration certificate” means a non-transferable certificate issued by the Department required of  
16 all persons operating a business under the provisions of Title 6.

16 “Successor” means any person to whom a licensee quitting, selling out, exchanging, or disposing of  
17 a business sells or otherwise conveys, directly or indirectly, in bulk and not in the ordinary course of  
18 business of the licensee’s business, any part of the materials, supplies, merchandise, inventory,  
19 fixtures, or equipment of the licensee. Any person obligated to fulfill the terms of a contract shall be  
20 deemed a successor to any contractor defaulting in the performance of any contract as to which such  
21 person is a surety or guarantor.

20 “Taxpayer” means any person subject to the provisions of Title 6, regardless of whether they owe or  
21 have previously paid taxes to the City.

21 “Vendor” means any person who exhibits goods or services for sale for the purpose of selling,  
22 bartering, trading, exchanging, or advertising such goods or services.

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23 **6B.10.050 Separate licenses – When required.**

24 A. A separate license shall be obtained for each branch, establishment, or separate location in which  
25 the business, calling, profession, trade, occupation, or activity licensed by this subtitle is carried on.

26 B. Each different business, calling, profession, trade, occupation, or activity carried on or device  
situated at any one location shall be described in detail on the application for business license.



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C. Each license shall authorize the licensee to carry on, pursue, or conduct only that business, calling, profession, trade, occupation, or activity, or operate the device, vehicle, or thing described in such license, and only at the location or in the manner indicated therein, except as may be specifically provided in this chapter.

D. Any person renting or making available for rent to the public any dwelling unit is only required to obtain one license for all rental business activity conducted in the City, but shall register each dwelling unit with the City of Tacoma and include an agreement certifying that each dwelling unit complies with RCW 59.18.060, as adopted by the state, and does not present conditions that endanger or impair the health or safety of the tenants.

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**6B.10.075 Director to make rules.**

The Director shall have the power, from time to time, to adopt, publish, and enforce rules and regulations not inconsistent with this Subtitle 6B or with law for the purpose of carrying out the provisions of this subtitle. It shall be unlawful to violate or fail to comply with any such rule or regulation.

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**6B.10.095 Cancellation of penalties.**

A. The Director may cancel any penalties imposed under Section 6B.10.090 if the licensee shows that its failure to timely file or pay the license fee was due to reasonable cause and not willful neglect. Willful neglect is presumed unless the licensee shows that it exercised ordinary business care and prudence in making arrangements to file the license and pay the fee but was nevertheless, due to circumstances beyond the licensee’s control, unable to file or pay by the due date. The Director has no authority to cancel any other penalties or to cancel penalties for any other reason except as provided in subsection C.

B. A request for cancellation of penalties must be received by the Director within 30 days after the date the Department mails the notice that the penalties are due. The request must be in writing and contain competent proof of all pertinent facts supporting a reasonable cause determination. In all cases, the burden of proving the facts rests upon the licensee.

C. The Director may cancel the penalties in Sections 6B.10.090 one time if a person:

1. Is not currently licensed;
2. Was unaware of the person’s responsibility to file and pay license fees; and
3. Obtained business licenses and filed past due tax returns within 30 days after being notified by the Department.

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**6B.10.100 Method of payment.**

A. Fees and penalties shall be paid to the Director in United States currency by bank draft, certified check, cashier’s check, personal check, money order, cash, or by wire transfer or electronic payment if such wire transfer or electronic payment is authorized by the Director. If payment so received is not paid by the bank on which it is drawn, the licensee, by whom such payment is tendered, shall remain liable for payment of the license and for all legal penalties, the same as if such payment had not been tendered. Acceptance of any sum by the Director shall not discharge the fee due unless the amount paid is the full amount due.



1 B. Remittance that is transmitted to the City by United States mail shall be deemed filed or received  
2 on the date shown by the cancellation mark stamped by the Post office upon the envelope containing  
3 it. The Director may allow electronic filing of licenses or remittances from any licensee. Remittance  
4 which is transmitted to the City electronically shall be deemed filed or received according to  
5 procedures set forth by the Director.

6 **6B.10.110 Posting or carrying of license.**

7 Unless otherwise provided in the specific provisions of this subtitle, all licenses issued pursuant to  
8 the provisions of this subtitle shall be posted on the device, vehicle, or thing licensed, or at the place  
9 where the licensed business, calling, profession, trade, occupation, or activity is carried on;  
10 however, that when the licensee's business requires travel from place to place or from house to  
11 house, then such license must be carried on the person of such licensee while actually engaged in the  
12 licensed occupation, business, or trade.

13 **6B.10.120 Mailing of notices.**

14 Any notice required by this chapter to be mailed to any licensee shall be sent by ordinary or  
15 electronic mail, delivered to the address of the licensee as shown by the records of the Director, or if  
16 no such address is shown, to such address as the Director is able to ascertain by reasonable effort.  
17 Failure of the licensee to receive such mailed notice shall not release the licensee from any fee or  
18 any penalties thereon, nor shall such failure operate to extend any time limit set by the provisions of  
19 this chapter.

20 **6B.10.130 Failure to file.**

21 If any licensee fails, neglects, or refuses to file a license application as and when required under this  
22 chapter, the Director is authorized to determine the amount of fee payable, together with any penalty  
23 assessed under the provisions of this chapter, and by mail notify such licensee of the amount so  
24 determined, which amount shall become the fee and penalty and shall become immediately due and  
25 payable.

26 **6B.10.140 Suspension or revocation – Appeal.**

A. The Director shall have the power and authority to suspend or revoke any registration or license  
issued under the provisions of Title 6. The Director shall notify such licensee in writing by certified  
mail or hand delivery of the suspension or revocation of his or her license or registration and the  
grounds therefor. Any license or registration issued under this title may be suspended or revoked  
based on one or more of the following grounds:

1. The registration was procured by fraud or false representation of fact, including, but not limited to, the existence of owners who were not identified on the application.
2. The licensee has failed to comply with any provisions of this title.
3. The licensee has failed to comply with any provisions of the TMC.
4. The licensee is in default in any payment of any license fee or tax under Title 6.
5. The licensee or employee has been convicted of a crime involving the business.
6. Licensee's continued conduct of the business for which the license or registration was issued will result in a danger to the public health, safety, or welfare by reason of any of the following:
  - a. The licensee, his/her employee or agent has committed a crime or other violation of law, which bears a direct relationship to the conduct of the business under the license or registration issued pursuant to this title. The Director may consider any relevant violation of law regardless of whether the same act was charged as a civil infraction or crime or resulted in a finding of committed or



1 conviction or if it is deferred or subject to pretrial diversion. If a licensee appeals such a suspension,  
2 revocation, or denial of a license or registration under this subsection, the violation must be proved  
3 by a preponderance of the evidence. Provided, however, that a finding of not committed on a civil  
4 infraction or a verdict of not guilty on a criminal charge precludes use of that act as a basis for a  
5 violation under this chapter.

6 b. The licensee, or his/her agents or employees, have in the conduct of the business, violated any  
7 law or ordinance relating to public health or safety.

8 c. The conduct of the business for which the license or registration was issued has resulted in the  
9 creation of a public nuisance as defined in the TMC or in state law.

10 d. The tolerance of a public nuisance as defined in TMC or in state law for which the business  
11 owner or operator can reasonably control or prevent.

12 7. For any reason that would justify denial or disqualification of a license under Section 6B.10.170.

13 B. Any licensee may, within 10 days from the date that the suspension or revocation notice was  
14 mailed to the licensee, appeal such suspension or revocation by filing a written notice of appeal  
15 ("petition") setting forth the grounds therefor with the City Clerk. A copy of the petition must be  
16 provided by the licensee to the Director and the City Attorney on or before the date the petition is  
17 filed with the City Clerk. The hearing shall be conducted in accordance with the procedures for  
18 hearing contested cases set out in TMC 1.23. The Hearing Examiner shall set a date for hearing said  
19 appeal and notify the licensee by mail of the time and place of the hearing. After the hearing thereon  
20 the Hearing Examiner shall, after appropriate findings of fact and conclusions of law, affirm,  
21 modify, or overrule the suspension or revocation and reinstate the license or registration, and may  
22 impose any terms upon the continuance of the registration.

23 No suspension or revocation, under this subsection, of a license or registration issued shall take  
24 effect until 10 days after the mailing or hand delivery of the notice thereof by the Director and, if  
25 appeal is taken as herein prescribed, the suspension or revocation shall be stayed pending final  
26 action by the Hearing Examiner. All licenses or registrations which are suspended or revoked shall  
be surrendered to the City on the effective date of such suspension or revocation.

The decision of the Hearing Examiner shall be final. The licensee and/or the Director may seek  
review of the decision by the Superior Court of Washington in and for Pierce County within 21 days  
from the date of the decision. If review is sought as herein prescribed, the suspension or revocation  
shall be stayed pending final action by the Superior Court.

Upon revocation of any license or registration as provided in this subchapter, no portion of the  
license fee shall be returned to the licensee.

#### **6B.10.145 Summary suspension – Appeal.**

21 A. Where conditions exist that are deemed hazardous to life or property, or where the owner or his  
22 or her employee or agent has knowingly permitted a violation of the uniform controlled substances  
23 act, a violation of any law against gambling, or a violation of any law against prostitution within the  
24 business, the public official in charge is authorized to immediately stop such hazardous conditions  
that are in violation of this code, up to and including closing the business operation. Such order and  
demand may be oral or written.

25 B. At the time the Director notifies the licensee of the summary suspension, either by mail or hand  
26 delivery, the Director shall also schedule a hearing to be held within 3 business days from the date  
of the notice of summary suspension. Where an oral summary suspension is ordered or demanded  
by a public official the Director shall schedule a hearing to be held within 3 business days from the





date of the summary suspension and the licensee will be notified by mail, facsimile, email, personal service or hand delivery. Such notices shall state the time and place of the hearing.

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The decision of the Director shall be final. The licensee may, within 10 days from the date of the Director’s decision, appeal such suspension or revocation by filing a written notice of appeal (“petition”) setting forth the grounds therefor with the City Clerk. A copy of the petition must be provided by the licensee to the Director and the City Attorney on or before the date the petition is filed with the City Clerk. The hearing shall be conducted in accordance with the procedures for hearing contested cases set out in TMC 1.23. The Hearing Examiner shall set a date for hearing said appeal and notify the licensee by mail of the time and place of the hearing. After the hearing thereon the Hearing Examiner shall, after appropriate findings of fact and conclusions of law, affirm, modify, or overrule the summary suspension and reinstate the license or registration, and may impose any terms upon the continuance of the license.

The decision of the Hearing Examiner shall be final. The licensee and/or the Director may seek review of the decision by the Superior Court of Washington in and for Pierce County within 21 days from the date of Hearing Examiner’s decision.

**6B.10.150 Statute of limitations – Unlicensed licensees.**

With regard to unlicensed licensees, no assessment or correction of an assessment for additional fees and penalties may be made due by the Director more than four years after the close of the calendar year, except upon showing of the licensee’s failure to file a license application as and when required under this chapter, which failure to file a license application resulted from the licensee’s willful and fraudulent intent to avoid payment of the required fees.

**6B.10.160 Refund of license fee.**

A. Revocation. Upon revocation of any license as provided in this chapter, no portion of the license fee shall be returned to the licensee.

B. License application withdrawn. Upon licensee request to withdraw the application, the fee paid shall be returned to the applicant by the City, together with notice that the application has been withdrawn; provided that no refund shall be made where the applicant has engaged in the business activity for which the license was intended, where inspection has been performed by any City department to review said license application.

C. Overpayment. If, upon request by a licensee for a refund or upon an examination of the records of any licensee, it is determined by the Director that a fee has been paid in excess of that properly due, the excess amount paid shall be credited to the licensee’s account or shall be refunded to the licensee. No refund or credit shall be allowed with respect to any payment made to the Director more than four years before the date of such request or examination.

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**6B.10.245 License constitutes debt.**

Any license fee due and unpaid under this Title 6, and all interest and penalties thereon, shall constitute a debt to the City and may be collected in the same manner as any other debt in like amount, which remedy shall be in addition to all other existing remedies.

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**6B.10.255 Charge-off of uncollectible fees.**

The Director may charge off, in accordance with TMC 1.06.226, any license fee or penalty that is owed by a licensee or licensee, if the Director reasonably ascertains that the cost of collecting such



amounts would be greater than the total amount that is owed or likely to be collected from the licensee.

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**6B.10.257 Closing agreement provisions.**

The Director may enter into an agreement, in writing, with any person relating to the liability of such person with respect to any license fee or penalties imposed by any of the chapters within Subtitle 6 and administered by this chapter for any license period(s). Upon approval of such agreement, evidenced by execution thereof by the Director and the person so agreeing, the agreement shall be final and conclusive as to the liability or immunity covered thereby, and, except upon a showing of fraud or malfeasance, or misrepresentation of a material fact:

A. The case shall not be reopened as to the matters agreed upon, or the agreement modified, by the Director or the licensee, and

B. In any suit, action, or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled, modified, set aside, or disregarded.

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**6B.10.265 Administrative reviews by the director of Notice of Penalty – Appeal.**

A. General. A person, to whom a Notice of Penalty for a civil penalty is assessed, may request an administrative review of the Notice of the civil penalty.

B. How to request administrative review. A person may request an administrative review of the Notice of the civil penalty by filing a written request with the director of the department or division listed as the contact, within ten calendar days from the date of the Notice of the civil penalty. The request shall state, in writing, the reasons the director should review the Notice for the issuance of the civil penalty. Failure to state the basis for the review in writing shall be cause for dismissal of the review. Upon receipt of the request for administrative review, the director shall review the information provided.

C. Decision of director. After considering all of the information provided, the director shall determine whether a violation has occurred and shall affirm, vacate, suspend, or modify the Notice of penalty or the amount of any monetary penalty assessed. The director’s decision shall be delivered in writing to the appellant by first-class mail.

D. Appeals to the Hearing Examiner of Directors Decision. Appeal of the director’s decision shall be made within 10 calendar days after the date of the director’s decision by filing a written notice of appeal, clearly stating the grounds that the appeal is based on, with the City Clerk, and the City Clerk shall set a date for the hearing of such appeal before the Hearing Examiner of the City, which appeal shall be governed by TMC 1.23, and shall notify the appellant by mail, of the time and place of hearing.

**Chapter 6B.20  
ANNUAL BUSINESS LICENSE**

Sections:

6B.20.010 License required.

6B.20.020 License fee.

6B.20.030 *Repealed.*



- 6B.20.040 Date of payment.
- 6B.20.050 License required to be posted at each business location.
- 6B.20.060 Statute of limitations – Unlicensed licensees.

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**6B.20.020 License fee.**

Pursuant to Section 6B.20.010, there is hereby imposed an annual business license fee of \$90, effective for all annual business license fees due on or after January 1, 2012, which shall be prorated in the amount of one-half of the annual fee as to all first-time registrants commencing business after June 30, with the following exceptions:

- A. Any charitable organization that has been exempted from payment of taxes to the federal government under Section 501(c)(3) of the Internal Revenue Code shall pay an annual administrative fee of \$25.
- B. In the case where business is transacted at two or more locations by one licensee, each additional location shall pay an annual administrative fee of \$25.
- C. Those persons whose gross business income is derived from activity occurring both within and without the City and is less than \$12,000 annually shall pay an annual administrative fee of \$25.

**6B.20.040 Date of payment.**

The annual license fee prescribed herein shall be due on January 31 of each year. Effective January 1, 2004, licensees who engage in the business of renting or leasing real property in the City shall pay the annual license fee. The amount of penalties to be assessed shall be calculated pursuant to the provisions of TMC 6B.10.090.

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**6B.20.060 Statute of limitations – Unlicensed licensees.**

With regard to unlicensed licensees, no assessment or correction of an assessment for additional fees and penalties may be made due by the Director more than four years after the close of the calendar year in which they were incurred, except that the Director may issue an assessment:

- A. Against a person who is not currently registered or has not filed a license as required by this title for fees due within the period commencing 10 years prior to the close of the calendar year in which the person was contacted in writing by the Director;
- B. Against a person that has committed fraud or who misrepresented a material fact; or
- C. Against a person that has executed a written waiver of such limitations.