

Chapter 6B.10

GENERAL LICENSE PROVISIONS

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6B.10.095 ~~Cancellation~~-~~Waiver~~ of penalties.

~~A. A-~~ The Director may ~~cancel-waive~~ any penalties imposed under Section 6B.10.090 if a person:

1. the licensee sShows that the person's failure to timely ~~file or~~ pay the license fee ~~w~~ was due to reasonable cause and not willful neglect. Willful neglect is presumed unless the ~~person~~licensee shows that it exercised ordinary business care and prudence in making arrangements to ~~file the license and~~ pay the license fee but was nevertheless, due to circumstances beyond the ~~person~~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.~~

2. Submits B. Aa request for ~~cancellation~~waiver 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

3. Includes in the request ~~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~~person.

~~B~~C. The Director may ~~cancel~~waive anythe penalties in Sections 6B.10.090 ~~one-time~~ if a person:

1. ~~Is~~Was not currently licensed;
2. Was unaware of the person's responsibility to file and pay license fees; and
3. Paid and filed all ~~Obtained past due~~ business license ~~feess~~ and ~~filed past due~~ tax returns within 30 days after being notified by the Department or entered into a payment agreement approved by the Director and the past due license fees and tax returns are paid within the terms outlined in the agreement.

C. The Director may waive the penalties in 6B.10.090 when a person has filed and paid on time all license fees required for the two calendar years prior to the year in which the license was filed late even if the reason for late filing does not meet the criteria of 6B.10.095.A or 6B.10.095.B.

6B.10.160 Refund of license fee.

A. Revocation. Upon revocation, suspension or denial 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B. License application withdrawn.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 their initial 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, or 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, and if~~ 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, however, no refund or credit shall be allowed for any payment made to the Director more than four years before the date of such request, ~~or examination.~~

D. License fees paid according to 6B.20.020.C shall not be credited or refunded due to a business's actual gross income.

(Ord. 28207 Ex. A; passed Mar. 18, 2014; Ord. 27588 Ex. A; passed Feb. 20, 2007; Ord. 27297 § 1; passed Nov. 23, 2004)