

## Chapter 6B.20

### ANNUAL BUSINESS LICENSE

#### Sections:

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#### **6B.20.010 License required.**

It shall be unlawful for any person to engage in business activities within the City, whether his or her office or place of business is located within and/or outside City limits, including any person who engages in the business of renting or leasing real property in the City, without first obtaining a license pursuant to the provisions of this chapter. For purposes of this chapter, this license is referred to as an “annual business license.”

(Ord. 28394 Ex. A; passed Nov. 22, 2016; Ord. 27297 § 1; passed Nov. 23, 2004)

#### **6B.20.020 License fee.**

Pursuant to Section 6B.20.010, there is hereby imposed an annual business license fee based on anticipated gross income as shown in subsection C, 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~~person, each additional location shall pay an annual administrative fee of \$25.

C.

Year	<u>Anticipated</u> Gross Income	Annual Fee	<del>Pro-rated fee 1st year (start July 1 – Dec 31)</del>
2006 – 2011	Less than \$10,000	Zero	<del>Zero</del>
2006 – 2011	\$10,000 or more	\$80	<del>\$40</del>
2012 and after	Less than \$12,000	\$25	<del>\$25</del>
2012 – 2016	\$12,000 or more	\$90	<del>\$45</del>
2017 and after	Between \$12,000 and \$250,000	\$110	<del>\$55</del>
2017 and after	More than \$250,000	\$250	<del>\$125</del>

(Ord. 28394 Ex. A; passed Nov. 22, 2016; Ord. 28207 Ex. B; passed Mar. 18, 2014; Ord. 28043 Ex. A; passed Dec. 13, 2011; Ord. 27406 § 4; passed Aug. 30, 2005; Ord. 27297 § 1; passed Nov. 23, 2004)

#### **6B.20.030 Exemptions. ~~Repealed by Ord. 28043.~~**

To the extent set forth in this section, the following persons and businesses shall be exempt from the license requirements as outlined in this chapter:

Any person or business who does not maintain a place of business within the city and whose annual value of products, gross proceeds of sales, or gross income of the business in the City is equal to or less than \$2,000 shall be exempt from the general business license requirements of this chapter. The exemption does not apply to regulatory license requirements.

(Repealed by Ord. 28043, Dec. 13, 2011 : Ord. 27297 § 1; passed Nov. 23, 2004)

**6B.20.040     ~~Date of payment~~Term of license – Due date – Late 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.~~  
The term of the license shall be January 1 through December 31 of every year. The due date of the license shall be January 31, unless the due date is a Saturday, Sunday or City or federal legal holiday, then the due date shall be the next succeeding day that is neither a Saturday, Sunday, or City or federal legal holiday. Penalties shall be assessed pursuant to TMC 6B.10.090.

(Ord. 28207 Ex. B; passed Mar. 18, 2014; Ord. 27297 § 1; passed Nov. 23, 2004)

**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~~filed, 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 registered with the City ~~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.

(Ord. 28207 Ex. B; passed Mar. 18, 2014; Ord. 27297 § 1; passed Nov. 23, 2004)