

Chapter 5.04 - BUSINESS LICENSE TAXES

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5.04.010 - Definitions.

For the purposes of this chapter, the following words and phrases shall have the meanings respectively ascribed to them by this section:

- A. "Business" means professions, trades and occupations and all and every kind of calling carried on for profit or livelihood.
- B. "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 act, service or employment is done as a part of or in connection with the sale of materials, goods, wares or merchandise. Included in "gross receipts" are 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 there from on account of the cost of the property sold, the cost of the materials used, labor or service costs, interest paid or payable, losses or other expenses whatsoever. Excluded from "gross receipts" are 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.

C. "Person" means all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, Massachusetts, business or common law trusts, societies and individuals transacting and carrying on any business in the city.

D. "Wrecking" means the business of buying or trading in secondhand, used or wrecked motor vehicles, and selling the parts thereof or building motor vehicles from the salvaged parts of such motor vehicles and selling the same, or the "wrecking" or "salvaging" of motor vehicles on a contract basis.

(Prior code § 12-1)

5.04.020 - Revenue measure.

This chapter is enacted solely to raise revenue for municipal purposes, and is not intended for regulation; nor is the licensing of any business, trade or calling under this chapter to be construed as authorizing or sanctioning any departure or failure to comply with licensing provisions of this state or the United States of America.

(Prior code § 12-2)

5.04.030 - Substitute for other revenue provisions.

Any person required to pay a license tax for transacting and carrying on any business under this chapter is relieved from the payment of any license tax for the privilege of doing such business which has been required under any other provision of this code or any other ordinance of the city, but remains subject to the regulatory provisions of such other provisions or ordinances. This section does not apply to inspection fees.

(Prior code § 12-3)

5.04.040 - Effect of chapter on past actions and obligations.

Neither the adoption of this chapter 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 ordinance committed prior to the effective date of the ordinance codified in this chapter, 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 any and all rights and obligations thereunto appertaining shall continue in full force and effect.

(Prior code § 12-4)

5.04.050 - License required.

No person shall engage in any of the businesses, trades, professions, callings and occupations set out in this chapter in the city without first having procured a license from the city to do so and without complying with all applicable provisions of this chapter.

(Prior code § 12-5)

5.04.060 - Licensing of branch establishments.

A separate license must be obtained for each branch establishment or location of the business

transacted and carried on, and for each separate type of business at the same location, and each license authorizes the licensee to transact and carry on only the business licensed thereby at the location or in the manner designated in the license; provided, that warehouses and distributing plants used in connection with and incidental to a business licensed under the provisions of this chapter are not separate places of business or branch establishments.

(Prior code § 12-6)

5.04.070 - Application—License issuance.

Every person required to have a license under the provisions of this chapter shall make application for the same to the tax collector of the city, and upon the payment of the prescribed tax, the tax collector shall issue to the person a license which contains:

- A. The name of the person to whom the license is issued;
- B. The business licensed;
- C. The place where such business is to be transacted and carried on;
- D. The date of the expiration of the license; and
- E. Such other information as may be necessary for the enforcement of the provisions of this chapter.

(Prior code § 12-7)

5.04.080 - Application—First license.

A. Upon a person making application for the first license to be issued under this chapter or for a newly established business, in all cases where the amount of the license tax to be paid is based upon gross receipts, the 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 city clerk, sworn to before a person authorized to administer oaths, setting forth such information as may be therein required and as may be necessary to properly 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, he shall estimate the gross receipts for the period to be covered by the license to be issued. The 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, that the amount of the license tax so determined shall be tentative only, and the person shall, within thirty days after the expiration of the period for which the license was issued, furnish the tax collector with a sworn statement upon a form furnished by the city clerk, showing the gross receipts during the period of the license, and the license tax for the period shall be finally ascertained and paid in the manner provided by this chapter 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 him the written statement and paid the license tax as required in this chapter.

(Prior code § 12-8)

5.04.090 - 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 city clerk, sworn to before a person authorized to administer oaths, setting forth such information concerning the applicant's business during the preceding calendar 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 chapter.

(Prior code § 12-9)

5.04.100 - Statements not conclusive—Examination of books and records.

No statement shall be conclusive as to the matters set forth therein, nor shall the filing of the same preclude the city from collecting by appropriate action such sum as is actually due and payable under this chapter. The statement and each of the several items therein contained shall be subject to audit and verification by the tax collector, his deputies or authorized employees of the city, who are hereby authorized to examine, audit and inspect such books and records of any licensee or applicant for license, as may be necessary in their judgment to verify or ascertain the amount of license fee due. All licensees, applicants for license and persons engaged in business in the city are required to permit an examination of the books and records for the purposes described in this chapter. The information furnished or procured pursuant to Sections 5.04.080 and 5.04.090 shall be confidential. Any unwarranted disclosure or use of the information by any officer or employee of the city is a misdemeanor and the officer or employee is subject to the penal provisions of this chapter.

(Prior code § 12-10)

5.04.110 - Failure to file required statement.

If any person fails to file any required statement within the time prescribed, or if after demand is made therefore by the tax collector he fails to file a correct statement, the tax collector may determine the amount of license tax due from such person by means of such information as he may be able to obtain. In case such a determination is made, the tax collector shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States Post Office of the city, postage prepaid, addressed to the person so assessed at his last known address. The person may, within ten days of the mailing or service of the notice, make application in writing to the tax collector for a hearing on the amount of the license tax. If such application is made, or if application is not made within the time prescribed, the tax collector must cause the matter to be set for hearing within fifteen days before the city council. The city clerk shall give at least ten days' notice to the person of the time and place of hearing in the manner prescribed above for the service of notice of assessment. The city council shall consider all evidence produced, and written notice of its findings thereon, which findings shall be final, shall be served upon the applicant in the manner prescribed above for services of notice of assessment.

(Prior code § 12-11)

5.04.120 - Appeals.

Any person aggrieved by any decision of an administrative officer or agency in respect to the issuance or refusal to issue such license may appeal to the city council by filing a notice of appeal with the city clerk. The council shall thereupon fix a time and place for hearing the appeal. The city clerk shall give notice to the person of the time and place of hearing by serving it personally or by depositing it in the United States

Post Office of the city, postage prepaid, addressed to the person at his last known address.

(Prior code § 12-12)

5.04.130 - Deadline extension—Claim compromise.

In addition to all other powers conferred upon him, the tax collector may, for good cause shown, extend the time required for any sworn statement for a period not exceeding thirty days, and in such case waive any penalty that would otherwise have accrued, and may, with the consent of the city council, compromise any claim as to the amount of license tax due.

(Prior code § 12-13)

5.04.140 - Transfer of license.

No license issued pursuant to this chapter is transferable; provided, that where a license is issued authorizing a person to transact and carry on a business at a particular place, the licensee may, upon application therefore and paying a fee of one dollar, have the license amended to authorize the transacting and carrying on of the business under the license at some other location to which the business is or is to be moved.

(Prior code § 12-14)

5.04.150 - Unexpired licenses previously issued.

Where a license for revenue purposes has been issued to any business by the city and the tax paid therefore under the provisions of any ordinance enacted before the adoption of the ordinance from which this section derives and the term of such license has not expired, then the license tax prescribed by this chapter for the business is not payable until the expiration of the term of the unexpired license.

(Prior code § 12-15)

5.04.160 - Duplicate licenses.

A duplicate license may be issued by the tax collector to replace any license previously issued under this chapter which has been lost or destroyed, upon the licensee filing an affidavit attesting to that fact, and at the time of filing the affidavit paying to the tax collector the sum of one dollar.

(Prior code § 12-16)

5.04.170 - Posting of licenses.

All licensees must post and keep their licenses 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 licensee 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 the business.

(Prior code § 12-17)

5.04.180 - Payment of license tax.

Unless otherwise specifically provided, all annual license taxes, under the provisions of this chapter, shall be due and payable in advance on the first day of July of each year; provided, that license taxes covering new operations, commenced after the first day of July, may be prorated for the balance of the license period. Except as otherwise provided in this chapter, license taxes, other than annual, required under this chapter, shall be due and payable as follows:

- A. Semiannual license taxes, on the first day of January and the first day of July of each year;
- B. Quarterly license taxes, on the first day of January, April, July and October of each year;
- C. Monthly license taxes, on the first day of each month;
- D. Weekly license taxes, on Monday of each week in advance;
- E. Daily license taxes, each day in advance.

(Prior code § 12-18)

5.04.190 - Penalty for failure to pay license tax when due.

For failure to pay a license tax when due, the tax collector shall add a penalty of twenty-five percent of the license tax on the last day of each month after the due date thereof; provided, that the amount of such penalty to be added shall in no event exceed fifty percent of the amount of the license tax due.

(Prior code § 12-19)

5.04.200 - Schedule of rates—Gross receipts basis generally.

A. Unspecified Businesses. Every person transacting or carrying on any business other than those businesses enumerated below in this section shall pay an annual license tax based upon the gross receipts resulting from the operation of the business in accordance with the following scale. If the annual gross receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$ 45,000.00	\$ 40.00
45,000.00	65,000.00	55.00
65,000.00	85,000.00	75.00
85,000.00	105,000.00	95.00
105,000.00	125,000.00	115.00
125,000.00	150,000.00	137.50
150,000.00	175,000.00	162.50
175,000.00	200,000.00	187.50
200,000.00	230,000.00	215.00
230,000.00	260,000.00	245.00
260,000.00	300,000.00	280.00
300,000.00	350,000.00	325.00
350,000.00	400,000.00	375.00
400,000.00	450,000.00	425.00

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450,000.00	500,000.00	475.00
500,000.00	550,000.00	525.00
550,000.00	600,000.00	575.00
600,000.00	700,000.00	650.00
700,000.00	800,000.00	750.00
800,000.00	900,000.00	850.00
900,000.00	1,000,000.00	950.00
1,000,000.00		1,000.00

B. Specified Businesses. Every person transacting or carrying on any of the following businesses or occupations:

Abstractor

Accountant

Architect

Advertising agent

Appraiser

Assayer

Attorney

Auditor

Bacteriologist

Baths, public and steam

Brokers

Business school

Chemists

Chiropodists

Chiropractor

Civil engineer

Cleaning buildings, windows

Collection agent

Credit bureau

Crematorium

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Dancing school
Dancing teacher
Designer
Dental laboratory
Dental technician
Dentist
Dermatologist
Detective
Doctor
Employment agent
Electrical engineer
Engineer
Finance company
Funeral director
Geologist
Gunsmith
Grinder
Income tax expert
Insurance adjuster
Interior decorator
Interpreter
Janitor
Laboratory technician
Landscape architect
Lapidary
Livery stable
Locksmith
Masseur

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Mechanical engineer
Medical laboratory
Messenger service
Mineral bath
Music school
Music teacher
Naturopathist
Oculist
Optician
Optometrist
Osteopath
Orthopedist
Parking lot
Pathologist
Patrol service
Physician
Physiotherapist
Piano tuner
Plunge
Posture correction
Public stenographer
Radiographer
Sign painter
Storage warehouse
Structural engineer
Surgeon
Surveyor
Taxidermist

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Title insurance

Turkish baths

Urologist

Veterinarian

Watch repairing

Weighing machine

X-Ray technician

shall pay a license tax annually based upon gross receipts resulting from operations of such businesses, occupations or professions in accordance with the following scale. If annual receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$ 20,000.00	\$ 40.00
20,000.00	30,000.00	62.50
30,000.00	40,000.00	87.50
40,000.00	50,000.00	112.50
50,000.00	70,000.00	150.00
70,000.00	90,000.00	200.00
90,000.00	110,000.00	250.00
110,000.00	140,000.00	312.50
140,000.00	170,000.00	387.50
170,000.00	200,000.00	462.50
200,000.00	300,000.00	625.00
300,000.00	400,000.00	875.00
400,000.00 or over		1,000.00

C. Retail Business Generally. Any person who transacts one or more of the businesses, occupations or professions enumerated in subsection A of this section, at one location, is required to obtain only one license and shall pay the license tax specified in this section, based upon the aggregate of his gross receipts realized from the operation of all such businesses, professions or occupations.

D. Retail Business Generally. Every person transacting or carrying on a retail business, unless otherwise specifically enumerated in this chapter, shall pay a annual license tax based upon the gross receipts resulting from the operation of the business, in accordance with the following scale. If annual receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$ 45,000.00	\$ 40.00
45,000.00	65,000.00	55.00
65,000.00	85,000.00	75.00
85,000.00	105,000.00	95.00

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105,000.00	125,000.00	115.00
125,000.00	150,000.00	137.50
150,000.00	175,000.00	162.50
175,000.00	200,000.00	187.50
200,000.00	230,000.00	215.00
230,000.00	260,000.00	245.00
260,000.00	300,000.00	280.00
300,000.00	350,000.00	325.00
350,000.00	400,000.00	375.00
400,000.00	450,000.00	425.00
450,000.00	500,000.00	475.00
500,000.00	550,000.00	525.00
550,000.00	600,000.00	575.00
600,000.00	700,000.00	650.00
700,000.00	800,000.00	750.00
800,000.00	900,000.00	850.00
900,000.00	1,000,000.00	950.00
1,000,000.00 or over		1,000.00

E. Wholesale and Jobbing Business. Every person transacting and carrying on a wholesale or jobbing business shall pay an annual license tax, based upon the gross receipts resulting from the operation of the business, in accordance with the following scale. If annual gross receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$ 200,000.00	\$ 40.00
200,000.00	300,000.00	62.50
300,000.00	400,000.00	87.50
400,000.00	500,000.00	112.50
500,000.00	600,000.00	137.50
600,000.00	800,000.00	175.00
800,000.00	1,000,000.0	225.00
1,000,000.00 or over		250.00

F. Every person transacting or carrying on the business of general engineering or building contractor, plumbing, electrical or roofing contractor or **other specialty contractor**, shall pay a license tax based upon annual gross receipts resulting from the operation of the business in accordance with the following scale. If annual gross receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$ 100,000.00	\$ 40.00
100,000.00	150,000.00	62.50
150,000.00	200,000.00	87.50
200,000.00	250,000.00	112.50
250,000.00	300,000.00	137.50

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300,000.00	350,000.00	162.50
350,000.00	400,000.00	187.50
400,000.00	450,000.00	212.50
450,000.00	500,000.00	237.50
500,000.00	600,000.00	275.00
600,000.00	700,000.00	325.00
700,000.00	800,000.00	375.00
800,000.00	900,000.00	425.00
900,000.00	1,000,000.00	475.00
1,000,000.00		500.00

G. Twenty-dollar Quarterly Tax. Quarterly licenses will be issued for twenty dollars in the case of businesses having gross receipts of not more than twenty-five thousand dollars during any quarter.

H. Additional Business. If any person transacting any business enumerated in this section carries on a retail, wholesale or jobbing business or any other business, he is required to obtain a license and pay the tax specified for the other business, in addition to the license specified in this section.

I. Contractors Working Outside City. The receipts of the contractors enumerated in this section from contracts performed wholly outside of the city shall not be included in their gross receipts for the purpose of computing the license tax. Any such contractor who does not maintain a fixed place of business within the city is required to obtain a license and pay the tax specified in this section, with respect to any contract performed by him within the city.

J. Manufacturing. Every person carrying on the business of manufacturing shall pay an annual license tax, based upon the gross receipts resulting from the operation of the business, in accordance with the following scale. If annual gross receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$ 100,000.00	\$ 40.00
100,000.00	200,000.00	50.00
200,000.00	300,000.00	62.50
300,000.00	400,000.00	87.50
400,000.00	500,000.00	112.50
500,000.00	600,000.00	137.50
600,000.00	800,000.00	175.00
800,000.00	1,000,000.00	225.00
1,000,000.00 and over		250.00

K. Manufacturing and Retail Business. If any person carrying on the business of manufacturing shall also engage in a retail business, whether selling products manufactured by him or not, he shall be required to obtain a license and pay the tax specified for the retail business in addition to the license specified in this section; provided, that any person engaged in the business of manufacturing is not required to obtain a license in addition to his manufacturer's license to engage in the wholesale or jobbing business with respect to products manufactured by him.

(Prior code § 12-20)

5.04.210 - Schedule of rates—Public utilities.

Every person conducting or carrying on the business of a public utility shall pay an annual license tax based upon annual gross receipts resulting from the operation of such business, in accordance with the following scale. If the annual gross receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$ 100,000.00	\$ 40.00
100,000.00	200,000.00	65.00
200,000.00	300,000.00	90.00
300,000.00	400,000.00	115.00
400,000.00	500,000.00	140.00
500,000.00	600,000.00	165.00
600,000.00	700,000.00	190.00
700,000.00	800,000.00	215.00
800,000.00	900,000.00	240.00
900,000.00	1,000,000.00	265.00
1,000,000.00 and over		290.00

(Prior code § 12-21)

5.04.220 - Schedule of rates—Flat-rate basis.

Every person transacting and carrying on the businesses enumerated in this section shall pay a license tax as follows:

- A. Advertising.
 - 1. Every person conducting or carrying on the business of erecting, installing, maintaining or operating outdoor advertising, advertising structures, billboards, signboards or similar devices shall pay a license tax of forty dollars per annum.
 - 2. Every person conducting or carrying on the business of operating, and who operates upon the streets, any vehicle equipped with music or musical device, loudspeaker or other device for attracting attention, shall pay a license tax of five dollars per day or forty dollars per year.
- B. Auction Sale, Auctioneer, Auction House, Farmer's Auction Yard.
 - 1. Every person conducting or carrying on the business of auctioneer shall pay a license tax of twenty-five dollars per day, except while operating in a licensed auction house having a fixed place of business as defined in this chapter.
 - 2. Every person conducting or carrying on the business of an auction house other than as provided in subdivision 3 of this subsection, having a fixed place of business, shall pay a license tax of fifty dollars annually.

3. Every person conducting or carrying on the business of a farmer's auction yard for animals or implements of husbandry shall pay an annual license tax of fifty dollars. The license provided in this subsection shall permit only the auctioning of animals and implements of husbandry.

C. Automobile, Truck, Trailer Rentals.

1. Notwithstanding any other provisions to the contrary, every person conducting or carrying on the business of renting automobiles or trucks for a period of two months or less shall pay an annual license tax based on fifteen dollars per truck exceeding a manufacturer's rated capacity of one ton, ten dollars per truck with a manufacturer's rated capacity of one ton or less and ten dollars per automobile.

2. Every person conducting, managing or carrying on the business of renting trailers for the period of two months or less shall pay an annual license tax based on five dollars per trailer.

D. Bankrupt Sales, Etc. Every person conducting or carrying on the business of owning, operating, opening, establishing, managing or having charge of any temporary location or place of business of any kind for the sale of any insolvent, bankrupt, fire-damaged or other similar goods, wares or merchandise and every itinerant or transient merchant having a temporary place of business but not having any continuous or permanent place of business in the city, who sells or offers for sale any insolvent, bankrupt, fire-damaged or other goods, wares or merchandise, shall pay a license tax of twenty-five dollars per day.

E. Barbershops and Beauty Shops. Every person engaging in the business of conducting, maintaining or carrying on a barber or beauty shop shall pay a license tax of forty dollars per year, plus ten dollars for every chair in excess of three.

F. Billiard and Pool Tables. Every person engaged in the business of conducting any billiard or pool table shall pay an annual license tax of sixteen dollars for each table located at such business establishment.

G. Bowling Alleys. Every person engaged in the business of conducting, maintaining or carrying on any bowling alley shall pay a license tax of ten dollars per year for each alley.

H. Brokers, Agents and Labor Contractors. Every person transacting or carrying on the business of broker or agent or labor contractor, who does not maintain a fixed place of business in the city shall pay an annual license tax of forty dollars per year.

I. Card Tables. Every person operating or maintaining any table, in the city, wherein cards or any legal game of chance is played, shall pay a license tax of forty dollars annually for each table.

J. Christmas Tree, Greens or Card Sales—Fireworks. Every person conducting or carrying on the business of selling Christmas trees, holly, berries, cards, fireworks or other seasonal items shall pay an annual license tax of twenty-five dollars, except where such business is conducted in connection with another regularly established place of business for which a license has been issued, or is conducted by and solely for the benefit of a charitable or nonprofit organization.

K. Circuses and Carnivals. Every person holding, promoting, managing or giving any concert, traveling show or exhibition for commercial purposes, whether in a tent or otherwise, shall pay a license tax of fifty dollars for the first day or any part thereof, and twenty-five dollars per day

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thereafter; provided, however, that no license shall be required for any exhibition, show or concert actually given and participated in by any local school, patriotic or civic organization.

L. Dances. Every person carrying on the business of conducting public dances at which an admission fee is charged, collected or received, shall pay a license tax of five dollars for each dance with a maximum of twenty-five dollars per quarter.

M. Hospital, Sanitarium, Rest Home, Nursing Home, Asylum. Every person engaged in the business of conducting, carrying on or operating a hospital, sanitarium, rest home, nursing home or asylum shall pay a license tax of twenty-five dollars per year plus one dollar per bed. This subsection shall not apply to nonprofit institutions exempted by the state.

N. Hotels, Roominghouses and Motel Rooms. Every person carrying on the business of conducting, operating or managing a hotel, roominghouse or motel, shall pay a yearly license according to the following scale:

1 to 15 units	\$ 40.00
16 to 25 units	50.00
26 to 70 units	75.00
Over 70 units	150.00

O. House Trailer and Mobile Home Parks. Every person conducting or carrying on the business of operating a trailer park, mobile home park or other similar business, where the owners of house trailers or mobile homes are allowed to use space within the house trailer park or mobile home park through a lease, rental or other similar arrangement, shall pay an annual license tax as follows for rental spaces over four:

5 to 19 spaces	\$ 40.00
20 to 29 spaces	50.00
30 to 39 spaces	60.00
40 to 49 spaces	70.00
50 to 75 spaces	90.00
Over 75 spaces	110.00

P. Junk Dealers or Dealers in Old or Used Articles. Every person conducting or carrying on the business of collecting, buying or selling at either retail or wholesale, or otherwise dealing in junk, rubbish, waste material, refuse, old rags, sacks, bottles, cans, papers, metals, jewelry, precious metals, rubber, bric-a-brac, cordage, truck or automobile parts and other like articles, whether the same can be sold or otherwise disposed of for the purpose of being treated, repaired or prepared so as to be used again in some other form, shall pay an annual license tax of forty dollars per year.

Q. Movie Theaters and Concert Halls. Every person carrying on the business of conducting a concert hall, or a theater containing a permanent stage upon which moveable scenery and theatrical appliances are used, where regular theatrical or vaudeville performances are given and to which an admission is charged, collected or received, or conducting a moving picture theater where moving or motion pictures are exhibited and an admission fee is charged, collected or received, shall pay an

annual license tax of seventy dollars per year.

R. Pawnbrokers. Every person conducting or carrying on the business of pawnbroker shall pay a license tax of one hundred dollars per year.

S. Peddlers and Itinerant Vendors. Every person carrying on the business of peddling or selling services or goods, not having a regular established place of business in the city, shall pay a license tax of three dollars per day, with a maximum of twelve dollars per month.

T. Coin-operated Vending Machines.

1. Definition. The term "coin-operated vending machine," as used in this subsection, includes both game and other machines operated solely for amusement or convenience (e.g., mechanical games, pinball machines, video games, music or jukeboxes, weighing machines, laundry equipment, car wash equipment, etc.) and machines dispensing tangible personal property (e.g., tobacco, food, drink, confections or other merchandise).

2. Game and Convenience Machines. Section 5.04.060 notwithstanding, every person possessing or maintaining, on premises owned or leased by such person, any coin-operated vending machine operated solely for amusement or convenience shall pay an annual license tax of forty dollars per year per machine.

3. Machines Dispensing Tangible Personal Property. Section 5.04.060 notwithstanding, every person possessing or maintaining, on premises owned or leased by such person, any coin-operated vending machine dispensing tangible personal property shall pay an annual license tax in accordance with the following scale:

Unit Sale Price	Annual Tax
1¢ to 5¢, inclusive	\$ 2.00
5¢ to 10¢, inclusive	4.00
10¢ to 50¢, inclusive	12.00
Over 50¢	40.00

The term "unit sale price," as used in this subsection, means the maximum price charged for any single item dispensed from the machine to which it applies. The tax shall apply to each machine on the premises, if there be more than one.

4. Vending Machines—Exclusive Business. Section 5.04.060 and subdivisions 2 and 3 of this subsection notwithstanding, any individual or firm whose business is limited exclusively to renting, leasing or operating coin-operated vending machines, as provided in Section 16002.5 of the Business and Professions Code, shall pay a license tax based on gross receipts in accordance with the provisions of Section 5.04.200(A). Any license to conduct a business issued under this chapter in connection with which the city imposes a license tax upon coin-operated vending machines within the city may be revoked for failure of the licensee to report to the city the receipts from such machines.

U. Taxicabs. Every person conducting or carrying on the business of operating a taxicab company shall pay a license tax in accordance with Section 5.04.100

V. Transportation and Trucking Service.

1. Every person conducting or carrying on the business of transporting goods, wares, merchandise or other materials for hire and providing for transportation and deliveries of goods or other materials either within the city limits or deliveries of goods or other materials from outside the city limits to places within the city limits, or both, shall pay an annual license tax of seventy dollars.

2. Every person not having a fixed place of business within the city who makes wholesale or retail deliveries of goods or services by motor vehicles within the city or who maintains, installs or repairs goods, wares, merchandise or equipment inside the city, or who provides a service not otherwise covered in this section, shall pay an annual license tax of forty dollars.

(Prior code § 12-22)

5.04.240 - Exemptions and exclusions.

A. Exemptions. The following are exempted from the payment of a license tax under this chapter:

1. Any charitable institution, organization or association organized and conducted for charitable purposes only. This exemption shall not apply to promoters employed by charitable organizations;
2. Any person conducting, carrying or staging any concert, exhibition, lecture, dance, amusement or entertainment where the receipts, if any, derived therefrom are to be used solely for charitable or benevolent purposes and not for private gain or for the private gain of any person in whole or in part;
3. Any religious, fraternal, educational, military, state, county or municipal organization or association conducting, carrying on or staging any amusement or entertainment concert, exhibition, lecture, dance or athletic event, when the receipts derived are to be wholly for the benefit of the organization and not in the whole or any part for private gain of any person;
4. Any public utility which pays to the city a tax under a franchise or similar agreement;
5. Any honorably discharged or honorably relieved soldier, sailor or marine of the United States who is physically unable to obtain a livelihood by manual labor, and who is a voter of this state, distributing circulars, or hawking, peddling or vending any goods, wares or merchandise owned by him, except spirituous, malt, vinous or other intoxicating liquor.

B. Exclusions. Except as may be otherwise specifically provided in this chapter, the terms of this chapter do not apply to any of the following persons:

1. Banks, including national banking associations, to the extent that a city may not levy a license tax upon them under the provisions of Article 13, Section 16 of the State Constitution;
2. Insurance companies and associations to the extent that a city may not levy a license tax upon them under the provisions of Article 13, Section 28 of the State Constitution;
3. Any person whom the city is not authorized to license under any law or Constitution of the United States or this state. Specifically excluded from "gross receipts," as that term is used in Section 5.04.200 of this chapter, are receipts from the manufacture, importation or sale of alcoholic beverages exempt from local taxation under the provisions of Article XX, Section 22 of the State Constitution;

4. Commercial travelers may be required by the tax collector to file a verified statement claiming to be excluded by the provisions of this section, which shall set forth all facts upon which the exclusion is claimed.

C. Claims for Exemption. Any person desiring to claim exemption from the payment of a license tax and to have a free license issued to him shall make application therefore upon forms prescribed by the tax collector and shall furnish such information and make such affidavits as may be required. Upon the determination being made that the applicant is entitled to exemption from the payment of license taxes for any reason set forth in this chapter, the tax collector, upon the applicant complying with the provisions of this chapter or any other ordinance of the city which may require a permit for the doing of the particular act proposed to be done, shall issue a free license to such person which shall show upon its face that the license tax is exempt.

(Prior code § 12-23)

5.04.250 - Enforcement of chapter.

It is the duty of the chief of police, and he is directed, to enforce all of the provisions of this chapter, and it is his duty to cause a complaint to be filed against all persons found to be violating any of the provisions of this chapter.

(Prior code § 12-24)

5.04.260 - Tax constitutes debt to city.

The amount of any license tax imposed by the provisions of this chapter shall be deemed a debt to the city, and any person carrying on any business, without first having procured a license from the city to do so, shall be liable in an action in the name of the city, brought in any court of competent jurisdiction, for the amount of the license tax imposed upon such business.

(Prior code § 12-25)

5.04.270 - Violation a misdemeanor.

Any person violating any of the provisions of this chapter, or knowingly or intentionally misrepresenting to any officer or employee of this city any material fact in procuring the license or permit provided for in this chapter, is guilty of a misdemeanor.

(Prior code § 12-26)