

TITLE 3. FINANCE

CHAPTER 1. BUSINESS LICENSING

Article 1. General Provisions

Sec. 3-1.101. Purpose.

The provisions of this article and Articles 2 and 3 of this chapter are enacted solely to raise revenue for municipal purposes and are not intended for regulation.
(§ 2, Ord. 460)

Sec. 3-1.102. Definitions.

For the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

(a) "Business" shall mean and include professions, trades, occupations, and all and every kind of calling, whether or not carried on for profit, and shall also include every person whether having a fixed place of business or which for himself or as an agent or employee of some other person, travels from place to place or has a stand upon any public street, alley, or other public place, doorway, unenclosed or vacant lot, or parcel of land and who sells or offers for sale any goods, wares, or merchandise, either in his possession or for future delivery, or who distributes samples or solicits funds.

(b) "City" shall mean the City of Pacifica, a municipal corporation of the State, in its present incorporated form or in any later reorganized, consolidated, enlarged, or reincorporated form.

(c) "Collector" shall mean the Director of Finance or other City officer charged with the administration of the provisions of this chapter.

(d) "Gross receipts" shall mean and include the total of amounts actually received or receivable from sales and the total amounts actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of, or in connection with, the sale of materials, goods, wares, or merchandise, limited to that derived from within the City. Included in "gross receipts" shall be all receipts, cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever. Excluded from "gross receipts" shall be the following:

(1) Cash discounts allowed and taken on sales;

(2) (Repealed by § 2, Ord. 432.84, eff. December 13, 1984);

(3) Any tax required by law to be included in, or added to, the purchase price and collected from the consumer or purchaser;

(4) 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;

(5) Amounts collected for others where the business is acting as an agent or trustee to the extent that such amounts are paid to the persons for whom collected provided the agent or trustee has furnished the Collector with the names and addresses of such other persons and the amounts paid to them;

(6) Such portion of the receipts of a general contractor which represent payment to subcontractors provided such subcontractors are licensed pursuant to the provisions of this chapter and provided the general contractor furnishes the Collector with the names and addresses of the subcontractors and the amounts paid each subcontractor;

(7) Receipts of refundable deposits, except that refundable deposits forfeited and taken into the income of the business shall not be excluded;

(8) As to property management, the gross receipts involving four (4) or less residential units and a lessor of only one commercial rental unit;

(9) As to a retail gasoline dealer, a portion of his receipts from the sale of motor vehicle fuels equal to the motor vehicle fuel license taxes imposed by, and previously paid pursuant to, the provisions of Part 2 of Division 2 of the Revenue and Taxation Code of the State;

(10) As to a retail gasoline dealer, the special motor fuel taxes imposed by the provisions of Section 4041 of Title 26 of the United States Code if paid by the dealer or collected by him from the consumer or purchaser; and

(11) Uncollectible chargeoffs.

(e) "Person" shall mean and include all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, businesses, common law trusts, societies, and individuals transacting and carrying on any business in the City other than as an employee.

(f) "Sale" shall mean and include the transfer, in any manner or by any means whatsoever, of title to property for a consideration; the serving, supplying, or furnishing for a consideration of any property; and a transaction whereby the possession of property is transferred and the seller retains the title as security for the payment of the price. Such definition shall not be deemed to exclude any transaction which is or which, in effect, results in a sale within the contemplation of law.

(g) "Sworn statement" shall mean an affidavit sworn to before a person authorized to take oaths or a declaration or certification made under penalty of perjury.

(h) "Charitable organizations" shall mean any organization registered with the Secretary of State of the State of California and with the United States Internal Revenue Service and State of California Franchise Tax Board as a charitable and/or nonprofit organization with an exempt tax status.

(§ 1, Ord. 460, as amended by §§ 1 and 2, Ord. 432-84, eff. December 13, 1984, and §§ 2 and 3, Ord. 650-C.S., eff. March 12, 1997)

Sec. 3-1.103. Licenses: Required.

It shall be unlawful for any person to transact and carry on any business, trade, profession, calling, or occupation in the City without first having procured a license from the City so to do and without complying with any and all applicable provisions of this chapter. The provisions of this section shall not be construed to require any person to obtain a license prior to doing business within the City if such requirement conflicts with applicable laws of the United States or of the State. Persons not so required to obtain a license prior to doing business within the City shall nevertheless be liable for the payment of the taxes imposed by the provisions of this chapter.

(§ 4, Ord. 460)

Sec. 3-1.104. Licenses: Applications: Form.

Upon making an application for the first license to be issued pursuant to the provisions of this article or for a newly established business, the applicant shall furnish to the Collector, upon a form provided by the Collector, the following information:

(a) The exact nature or kind of business for which a license is requested;

(b) The place where such business is to be carried on, and if the business is not to be carried on at any permanent place of business, the place of residence of the owner of such business;

(c) In the event the application is made for the issuance of a license to a person doing business under a fictitious name, the name and place of residence of the person owning the business;

(d) In the event the application is made for the issuance of a license to a corporation or a partnership, the names and places of residence of the officers or partners thereof and the names and places of residence of the agents for the service of processes upon the corporation or partnership;

(e) In all cases where the amount of license tax to be paid is measured by gross receipts, such information as may be required and as may be necessary to determine

the amount of the license tax to be paid by the applicant; and

(f) Any further information the Collector may require to enable him to issue the type of license applied for.

(§ 10, Ord. 460, as amended by §§ 3 and 4, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.105. Licenses: Issuance: Form.

Every person required by the provisions of this article to have a license shall make an application for such license to the Collector, as provided in this article, and upon the payment of the prescribed license tax, the Collector shall issue to such person a license which shall contain the following information:

(a) The name of the person or business to whom or which the license is issued;

(b) The business licensed and the license number;

(c) The place where such business is to be transacted and carried on;

(d) The date of the expiration of such license; and

(e) Such other information as may be necessary for the enforcement of the provisions of this chapter.

(Ord. 460, as amended by § 5, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.106. Licenses: Issuance: Estimates of gross receipts.

If the amount of the license tax to be paid by the applicant is measured by gross receipts, he shall estimate the gross receipts for the period to be covered by the license to be issued. Such estimate, if accepted by the Collector as reasonable, shall be used in determining the amount of license tax to be paid by the applicant; provided, however, the amount of the license tax so determined shall be tentative only, and such person, within thirty (30) days after the expiration of the period for which such license was issued, shall furnish the Collector with a sworn statement, upon a form furnished by the Collector, showing the gross receipts during the period of such license, and the license tax for such period shall be finally ascertained and paid in the manner provided in 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.

The Collector shall not issue to any such person another license for the same or any other business until such person shall have furnished to the Collector the sworn statement and paid the license tax required by the provisions of this chapter.

(§ 10, Ord. 460)

Sec. 3-1.107. Licenses: Issuance: Appeals: Hearings: Notices.

(a) *Appeals: Filing.* Any person aggrieved by any decision of the Collector with respect to the issuance or refusal to issue the license required by the provisions of this article may appeal to the Council by filing a notice with the City Clerk. Appeals shall be determined according to the procedures set forth in Chapter 4 of Title 1 of this Code.

(b) *Hearings: Notices.* The Council shall thereupon fix a time and place for hearing such appeal. The City Clerk shall give notice to such person of the time and place of the hearing by serving it personally or by depositing it in the United States Post Office at Pacifica, California, postage prepaid, addressed to such person at his last known address.

(c) *Hearings: Determinations.* The Council shall have the authority to determine all questions raised on such appeal. No such determination shall conflict with any substantive provision of this chapter.

(§ 15, Ord. 460, as amended by § 6, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.108. Licenses: Branch establishments.

A separate license shall 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 such license shall authorize the licensee to transact and carry on only the business licensed thereby at the location or in the manner designated in such license; provided, however, warehouses and distributing plants used in connection with, and incidental to, a business licensed pursuant to the provisions of this chapter shall not be deemed to be separate places of business or branch establishments; and provided, further, any person conducting two (2) or more types of business at the same location and under the same management, or at different locations, but which businesses use a single or integrated set of books and records, at his option, may pay only one tax calculated on all gross receipts of the businesses under the schedule which applies to the type of business of such person and which requires the highest percentage payment on such gross receipts, except that a license fee in the amount of Fifteen and no/100ths (\$15.00) Dollars for each additional branch or location shall be paid upon the issuance of the license.

(§ 5, Ord. 460)

Sec. 3-1.109. Licenses: Duplicates.

A duplicate license may be issued by the Collector to replace any license previously issued pursuant to the provisions of this article, and which license has been lost or destroyed, upon the licensee filing a statement of such

fact and, at the time of filing such statement, paying to the Collector a duplicate license fee in the amount of Three and no/100ths (\$3.00) Dollars.

(§ 18, Ord. 460)

Sec. 3-1.110. Licenses: Renewal.

In all cases the applicant for the renewal of the license required by the provisions of this article shall submit to the Collector, for his guidance in ascertaining the amount of the license tax to be paid by the applicant, a sworn statement, upon a form to be provided by the Collector, setting forth such information concerning the applicant's business during the preceding year as may be required by the Collector to enable him to ascertain the amount of the license tax to be paid by such applicant.

(§ 11, Ord. 460)

Sec. 3-1.111. Licenses: Nontransferable: Exceptions.

No license issued pursuant to the provisions of this article shall be transferable; provided, however, when license is issued authorizing a person to transact and carry on a business at a particular place, such licensee, upon an application therefor and paying a fee in the amount of Five and no/100ths (\$5.00) Dollars, may have the license amended to authorize the transacting and carrying on of such business under such license at some other location inspected and approved by the City to which the business is or is to be moved; and provided, further, a transfer, whether by sale or otherwise, to another person under such circumstances that the real or ultimate ownership after the transfer is substantially similar to the ownership existing before the transfer, shall not be prohibited by the provisions of this section. For the purposes of this section, stockholders, bondholders, partnerships, or other persons holding an interest in a corporation or other entity, defined in Section 3-1.102 of this article to be a person, shall be regarded as having the real or ultimate ownership of such corporation or other entity. (§ 17, Ord. 460, as amended by § 7, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.112. Licenses: Posting.

Any licensee transacting and carrying on a 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.

(§ 19 (a), Ord. 460)

Sec. 3-1.113. Licenses: Carrying.

Any licensee or agent or employee of the licensee transacting and carrying on a 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 for which the license is issued. (§ 19 (b), Ord. 460, as amended by § 4 of Ord. 650-C.S., eff. March 12, 1997)

Sec. 3-1.114. Measure of tax: Identification: Issuance.

(§ 9, Ord. 460; repealed by § 8, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.115. Measure of tax: Identification: Affixing.

(§ 19 (c), Ord. 460; repealed by § 8, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.116. Measure of tax: Identification: Failure to affix.

(§ 19 (d), Ord. 460; repealed by § 8, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.117. Measure of tax: Identification: Nontransferable.

(§ 19 (d), Ord. 460; repealed by § 8, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.118. Statements and applications: Failure to file: Determination of taxes by Collector.

If any person fails to file any required statement within the time prescribed, or, if after demand therefor made by the Collector, any person fails to file a corrected statement, or if any person subject to the tax imposed by the provisions of this chapter fails to apply for a license, the Collector may determine the amount of license tax due from such person by means of such information as he may be able to obtain.

(§ 14, Ord. 460)

Sec. 3-1.119. Determination of taxes by Collector: Hearings: Notices.

(a) *Determination.* If the Collector is not satisfied with the information supplied in statements or applications filed, he may determine the amount of any license tax due by means of any information he may be able to obtain.

(b) *Determination: Notices.* If such a determination is made, the Collector shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States Post Office at Pacifica, California, postage prepaid, addressed to the person so assessed at his last known address.

(c) *Hearings: Applications.* Such person may, within fifteen (15) days after the mailing or serving of such notice,

make application in writing to the collector for a hearing on the amount of the license tax.

(d) *Hearings: Notices.* If such application is made, the Collector shall cause the matter to be set for hearing before the Council within fifteen (15) days. The Collector shall give at least ten (10) days' notice to the person so assessed of the time and place of the hearing in the manner set forth in subsection (b) of this section for serving notices of assessment.

(e) *Hearings: Notices of findings.* The Council shall consider all evidence produced and shall make findings thereon which shall be final. A notice of such findings shall be served upon the applicant in the manner set forth in subsection (b) of this section for serving notices of assessment.

(§ 14, Ord. 460)

Sec. 3-1.120. Filing of statements and applications: Extension of time.

In addition to all other powers conferred upon him, the Collector shall have the power, for good cause shown, to extend the time for filing a required sworn statement or application for a period not exceeding thirty (30) days and in such case to waive any penalty which would otherwise have accrued; provided, however, ten (10%) percent simple interest shall be added to any tax determined to be payable. (§ 16, Ord. 460)

Sec. 3-1.121. Statements nonconclusive: Actions to collect.

No statement required by the provisions of this article 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 pursuant to the provisions of this chapter.

(§ 12, Ord. 460)

Sec. 3-1.122. Statements and records: Inspection and verification.

The statements required by the provisions of this article and each of the several items therein contained shall be subject to inspection and verification by the Collector, his deputies, or authorized employees of the City who hereby are authorized to examine and inspect such books and records of any licensee or applicant for a license as may be necessary, in the judgment of such Collector, deputies, or authorized employees, to verify or ascertain the amount of license tax due; provided, however, such inspection and verification shall be limited to those books and records necessary to establish gross receipts. A certificate executed by a certified public accountant licensed by the State shall establish a rebuttable presumption that the gross receipts

of such licensee are as stated in the statements required by the provisions of this article.

All persons subject to the provisions of this chapter shall keep complete records of business transactions, including sales, receipts, and purchases, and shall retain all such records for examination by the Collector. Such records shall be maintained for a period of at least three

(3) years. No person required to keep records pursuant to the provisions of this section shall refuse to permit authorized representatives of the Collector to examine such records at reasonable times and places.
(§ 12, Ord. 460)

Sec. 3-1.123. Information confidential.

It shall be unlawful for the Collector or any person having an administrative duty pursuant to the provisions of this chapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of the records and equipment of any person required to obtain a license or pay a license tax, or any other person visited or examined in the discharge of an official duty, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person; provided, however, the provisions of this section shall not be construed to prevent:

(a) The disclosure to, or the examination of records and equipment by, another City official, employee, or agent for the collection of taxes or for the sole purpose of administering or enforcing any provision of this chapter or collecting taxes imposed by the provisions of this chapter;

(b) The disclosure of information to, or the examination of records by, Federal or State officials, or the tax officials of another city or county or city and county if a reciprocal arrangement exists, or to a grand jury or court of law upon subpoena;

(c) The disclosure of information and results of the examination of records of particular taxpayers, or relating to particular taxpayers, to a court of law in a proceeding brought to determine the existence or amount of any license tax liability of the particular taxpayers to the City;

(d) The disclosure, after the filing of a written request to such effect, to the taxpayer himself or to his successors, receivers, trustees, executors, administrators, assignees, and guarantors, if directly interested, of information relating to the items included in the measure of any paid tax or any unpaid tax or amounts of tax required to be collected, including interest and penalties; provided, however, the City Attorney shall approve each such disclosure, and the Collector may refuse to make any disclosure set forth in this subsection when, in his opinion, the public interest would suffer thereby;

(e) The disclosure of the names and addresses of persons to whom licenses have been issued and the general type or nature of their business;

(f) The disclosure by way of public meeting, or otherwise, of such information as may be necessary to the Council in order to permit it to be fully advised of the facts when a taxpayer files a claim for a refund of license taxes, or submits an offer of compromise with regard to a claim asserted against him by the City for license taxes, or when acting upon any other matter; and

(g) The disclosure of general statistics regarding taxes collected or business done in the City.
(§ 13, Ord. 460)

Sec. 3-1.124. Evidence of doing business.

When any person shall, by the use of signs, circulars, cards, telephone directories, or newspapers, advertise, hold out, or represent that he is in business in the City, or when any person holds an active license or permit issued by a governmental agency indicating that he is in business in the City, and such person fails to deny by a sworn statement given to the Collector that he is not conducting a business in the City after being requested to do so by the Collector, such facts shall be considered prima facie evidence that such person is conducting a business in the City.

(§ 6, Ord. 460)

Sec. 3-1.125. Taxes: Imposed.

There are hereby imposed upon the businesses, trades, professions, callings, and occupations set forth in this chapter license taxes in the amounts set forth in this chapter. It shall be unlawful for any person to transact and carry on any business, trade, profession, calling, or occupation in the City without paying such taxes or without complying with any and all applicable provisions of this chapter. Persons not required to obtain a license prior to doing business within the City, if such requirement conflicts with applicable laws of the United States or of the State, shall nevertheless be liable for the payment of the taxes imposed by the provisions of this chapter.

(§ 4, Ord. 460)

Sec. 3-1.126. Taxes: Exemptions: Interstate commerce.

None of the license taxes provided for in this chapter shall be so applied as to occasion an undue burden upon interstate commerce or be violative of the equal protection and due process clauses of the Constitution of the United States and the State.

In the event a license tax is believed by a licensee or applicant for a license to place an undue burden upon interstate commerce or be violative of such constitutional clauses, he may apply to the Collector for an adjustment

of the tax. Such application may be made before, at, or within six (6) months after payment of the prescribed license tax. The applicant shall, by sworn statement and supporting testimony, show his method of business, the gross volume or estimated gross volume of business, and such other information as the Collector may deem necessary in order to determine the extent, if any, of such undue burden or violation. The Collector shall then conduct an investigation and, after having first obtained the written approval of the City Attorney, shall fix as the license tax for the applicant an amount which is reasonable and nondiscriminatory or, if the tax has already been paid, shall order a refund of the amount over and above the license tax so fixed. In fixing the license tax to be charged, the Collector shall have the power to base the license tax upon a percentage of gross receipts or any other measure which will assure that the license tax assessed shall be uniform with that assessed on the businesses of like nature; provided, however, the amount assessed shall not exceed the license tax provided in this chapter. Should the Collector determine the gross receipts measure of license tax to be the proper basis, he may require the applicant to submit, either at the time of the termination of the applicant's business in the City or at the end of each three (3) months period, a sworn statement of the gross receipts, and the applicant shall pay the amount of license tax therefor; provided, however, no additional license tax during any one calendar year shall be required after the licensee shall have paid an amount equal to the annual license tax as provided in this chapter. (§ 7, Ord. 460)

Sec. 3-1.127. Taxes: Exemptions: Businesses exempt by Federal and State laws.

The provisions of this chapter shall not be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the Constitution or applicable laws of the United States or of the State from the payment of the taxes provided for in this chapter.

Any person claiming an exemption pursuant to the provisions of this section shall file a sworn statement with the Collector stating the facts upon which an exemption is claimed. In the absence of such statement substantiating the claim, such person shall be liable for the payment of the taxes imposed by the provisions of this chapter. The Collector, upon a proper showing contained in the sworn statement, shall issue a license to such person claiming such exemption without payment to the City of the license tax required by the provisions of this chapter.

The Collector, after giving notice and a reasonable opportunity for a hearing to a licensee, may revoke any

license granted pursuant to the provisions of this section upon information that the licensee is not entitled to the exemption as provided in this section.
(§ 8 (a), Ord. 460)

Sec. 3-1.128. Taxes: Exemptions: Charitable organizations.

The provisions of this chapter shall not be deemed or construed to require the payment of a tax to carry on any business, occupation, or activity of any institution or organization conducted wholly for the benefit of charitable purposes or from which profit is not derived, either directly or indirectly, by any person.
(§ 8 (b), Ord. 460)

Sec. 3-1.129. Taxes: Exemptions: Public utilities.
(§ 8 (b), Ord. 460; repealed by § 8, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.130. Taxes: Dates due and payable.

(a) *Annual.* Unless otherwise specifically provided in this chapter, all annual license taxes imposed by the provisions of this chapter shall be due and payable in advance on November 1 of each year; provided, however, license taxes for new operations commenced after November 1 may be prorated for the balance of the license period.

(b) *Flat rate.* Except as otherwise provided in this chapter, license taxes, other than annual taxes, imposed by the provisions of this chapter shall be due and payable as follows:

- (1) Annual flat rate license taxes, on November 1 of each year;
- (2) (Repealed by § 8, Ord. 432-84, eff. December 13, 1984)
- (3) Daily flat rate license taxes, each day in advance; and
- (4) Other flat rate license taxes, in advance on the first day of business and thereafter on the first day of any applicable period.
(§ 20, Ord. 460, as amended by § 1, Ord. 111-C.S., eff. June 12, 1974, and § 8, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.131. Taxes: Delinquencies: Penalties.

For failure to pay a license tax when due, the Collector shall add a penalty of ten (10%) percent of such license tax on the last day of each month after the due date thereof; provided, however, the amount of such penalty to be added shall in no event exceed 100 percent of the amount of the license tax due.
(§ 21, Ord. 460)

Sec. 3-1.132. Taxes: Delinquencies: Agreements for installment payments.

No license shall be issued, nor shall one which has been suspended or revoked be reinstated or reissued, to any person who, at the time of applying therefor, is indebted to the City for any delinquent license tax, unless such person, with the consent of the Collector, enters into a written agreement with the City, through the Collector, to pay such delinquent taxes, plus eight (8%) percent simple annual interest upon the unpaid balance, in monthly installments, or oftener, extending over a period of not to exceed one year.

In any agreement so entered into, such person shall acknowledge the obligation owed to the City and agree that, in the event of failure to make timely payment of any installment, the whole amount unpaid, including the interest due thereon, shall become immediately due and payable and his current license shall be revocable by the Collector upon thirty (30) days' notice. In the event legal action is brought by the City to enforce the collection of any amount included in the agreement, such person shall pay all costs of suit incurred by the City or its assignee, including a reasonable attorney's fee. The execution of such an agreement shall not prevent the prior accrual of penalties on unpaid balances at the rate provided in this chapter; provided, however, no penalty shall accrue on account of taxes included in the agreement after the execution of the agreement and the payment of the first installment and during such time as such person shall not be in breach of agreement.

(§ 21, Ord. 460, as amended by § 9, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.133. Taxes: Overpayment: Refunds.

Any person seeking a refund of overpayment of taxes, interest or penalties imposed by this chapter and collected by the City must file a claim with the Clerk pursuant to Chapter 3-15 of this Code.

(§ 2, Ord. 693-C.S., eff. October 10, 2001)

Sec. 3-1.134. Taxes and penalties debt to the City: Actions to collect.

The amount of any license tax and penalty imposed by the provisions of this chapter shall be deemed a debt to the City. An action for the amount of any delinquent license tax and penalties may be commenced in the name of the City in any court of competent jurisdiction.

(§ 29, Ord. 460)

Sec. 3-1.135. Effect on other laws.

Persons required to pay a license tax for transacting and carrying on any business pursuant to the provisions of this chapter shall not be relieved from the payment of any license tax for the privilege of doing such business pursuant to any other law of the City and shall remain subject to the regulatory provisions of other laws.

(§ 3, Ord. 460)

Sec. 3-1.136. Effect on past actions and unexpired licenses.

(§ 31, Ord. 460; repealed by § 10, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.137. Enforcement.

(a) *Rules and regulations.* The Collector may make rules and regulations not inconsistent with the provisions of this chapter as may be necessary or desirable to aid in the enforcement of the provisions of this chapter.

(b) *Duties of Collector and Director of Public Safety.* It shall be the duty of the Collector, and he is hereby directed, to enforce each and all of the provisions of this chapter, and the Director of Public Safety shall render such assistance in the enforcement thereof as may from time to time be required by the Collector or the Council.

(c) *Examination of places of business.* The Collector, in the exercise of the duties imposed upon him and acting through his deputies or duly authorized assistants, shall examine, or cause to be examined, all places of business in the City to ascertain whether the provisions of this chapter have been complied with.

(d) *Right of entry.* The Collector and each and all of his assistants and any police officer shall have the power and authority (upon obtaining an inspection warrant therefor) to enter, free of charge, at any reasonable time, any place of business required to be licensed by the provisions of this chapter and demand the exhibition of the license of such business. Any person having such license theretofore issued, in his possession or under his control, shall exhibit such license on demand.

(§§ 27 and 28, Ord. 460, as amended by § 11, Ord. 432-84, eff. December 13, 1984)

Sec. 3-1.138. Violations.

Any violation of any of the provisions of this chapter or knowing or intentional misrepresentation to any officer or employee of the City of any material fact in procuring the license or permit provided for in this chapter shall be punishable as set forth in Chapter 2 of Title 1 of this Code. (§ 32, Ord. 460, as amended by § 12, Ord. 432-84, eff. December 13, 1984)

Article 2. Taxes: Gross Receipts

Sec. 3-1.201. Scope.

Every person who engages in business at a fixed place of business within the City shall pay a license tax based upon gross receipts at the rates and in the classifications set forth in this article.

(§ 23, Ord. 460)

Sec. 3-1.202. Classification "A" businesses enumerated.

Classification "A" shall comprise the following businesses:

(a) Manufacturers of grain mill products and dairy products; and meat packing;

(b) Wholesalers of dairy products, poultry, fish and sea foods, frozen foods, general groceries, meat and meat products, floor coverings, lumber, and millwork;

(c) Retailers of furs, heating and plumbing equipment, farm and garden supplies, dairy products, groceries, meats; private police services; and telephone companies; and

(d) Any other business not set forth in this section operating on a net profit on net sales of one and ninety-nine one-hundredths (1.99%) percent, or less, as reported by Robert Morris Associates Annual Statement Studies or other acceptable comprehensive study.

(§ 23, Ord. 460, as amended by § 1, Ord. 543-C.S., eff. February 7, 1990)

Sec. 3-1.203. Classification "B" businesses enumerated.

Classification "B" shall comprise the following businesses:

(a) Manufacturers of children's clothing, curtains, drapes, and ready mix concrete;

(b) Wholesalers of tires and tubes, drugs and druggists' sundries, flowers and florists' supplies, confectioneries, general merchandise, hardware, paints, scrap metal, plumbing and heating equipment and supplies, building materials, fuel oil, and dry goods;

(c) Retailers of flowers, floor coverings, household appliances, radios, television sets and phonographs, marine hardware, boats and supplies, house trailers, tires, batteries, and accessories; advertising agencies; and television and radio repairs; and

(d) Any other business not set forth in this section operating on a net profit on net sales of two (2%) percent to two and ninety-nine one-hundredths (2.99%) percent, as

reported by Robert Morris Associates Annual Statement Studies or other acceptable comprehensive study.

(§ 23, Ord. 460)

Sec. 3-1.204. Classification "C" businesses enumerated.

Classification "C" shall comprise the following businesses:

(a) Manufacturers of advertising displays, devices, and services, signs, fertilizers, bakery products, and frozen foods;

(b) Wholesalers of automotive parts and equipment, electrical supplies and apparatus, furniture, industrial chemicals, jewelry, petroleum products, sporting goods, toys, and men's, boy's, women's, and children's clothing;

(c) Retailers of family clothing, women's ready to wear clothing, building materials, hardware, lumber, cameras, dry goods and general merchandise, drugs, farm equipment, furniture, liquor, musical instruments, records and supplies, and sporting goods; photographic studios; camera shops; automobile repair shops; barber shops; beauty shops; answering services; and gasoline service stations; and

(d) Any other business not set forth in this section operating on a net profit on net sales of three (3%) percent to four and forty-nine one-hundredths (4.49%) percent, as reported by Robert Morris Associates Annual Statement Studies or other acceptable comprehensive study.

(§ 23, Ord. 460, as amended by § 1, Ord. 186-C.S., eff. December 22, 1976)

Sec. 3-1.205. Classification "D" businesses enumerated.

Classification "D" shall comprise the following businesses:

(a) Manufacturers of work clothing, women's clothing, women's sportswear, paint, varnish, and lacquer, prefabricated wood buildings and structural members, household electrical appliances, concrete bricks and blocks, and sporting and athletic goods; canners; sawmill planing mills; sheet metal work; and commercial printing;

(c) Retailers of infants' clothing, mens' and boys' clothing, and shoes; restaurants; delicatessens; laundry and dry cleaning establishments; local trucking firms, nursing homes, sanatoriums, and convalescent and rest