

## Chapter 54 -- Business and Occupational Taxes

(Adopted by Ordinance 1007, passed and effective on July 7, 2015)

54.010. License Required.

- 1) It shall be unlawful for any person, either directly or indirectly, to conduct any business within the corporate limits of the City of Sarcoxie or to use in connection therewith any vehicle, premises, machine or device for which a license is required by this Chapter without the license so required having been first procured and thereafter kept in effect at all such times as required by this Code or other ordinance.
- 2) Business licenses shall be in effect from July 1st to June 30th of each year. The City Clerk is directed to mail to all such businesses, in June of each year, notice of the requirement to renew business licenses. Failure of the City Clerk to send such notice to a business shall not obviate the need for any such person who is required to have a license under this Code to obtain such license. Failure to obtain such license within 30 days of the due date shall be deemed a violation of this Code.
  - a) The annual fee for a business license is \$10.00.
- 3) No license shall be for periods expiring other than on June 30th. If a new license is sought for a period in excess of six months, the fee shall be equivalent to that for a full year. Where the period is six months or less, one-half of the fee applicable to a full year shall be paid.
- 4) All contractors who perform work in the City of Sarcoxie shall obtain the appropriate business license and shall require any subcontractors on any such job to obtain an appropriate license. In addition to the fees required by this Chapter, a contractor and subcontractor shall provide proof of a certificate of insurance for Workers' Compensation coverage if the applicant is required to cover his or her liability under Chapter 287, RSMo.
- 5) The Chief of Police or City Building Inspector, or their designees, may at any time request to see a City business license. Failure to produce proof of such license shall be deemed a violation of this Code.

54.020. License Application and Issuance.

- 1) All applications for the licenses required herein shall be made to the City Clerk on appropriate forms provided by the City. All licenses issued by the City Clerk

shall be in such form as is provided by the Board of Aldermen; provided however, that such license shall bear the signature of the City Clerk, the date of issuance thereof and the date of expiration, as well as any additional information that may be required by the Board of Aldermen.

54.025. Missouri Retail Sales License Required Prior to Issuance of License.

- 1) *Every* applicant for an occupation license relating to a business that involves the retail sale of goods shall exhibit a valid and current Retail Sales License issued by the state of Missouri. In lieu of the presentment of said Missouri Retail Sales License, an applicant may instead supply the number of said license.
- 2) The revocation of such Retail Sales License by the Department of Revenue of the state of Missouri shall render the occupation license issued hereunder null and void provided, the Director of Revenue of the state of Missouri or his duly authorized representative informs the City Clerk in writing of such revocation of a Retailers License before such city license shall be cause for revocation.
- 3) The License Officer may upon presentment of proof of issuance or reissuance of a Missouri Retail Sales License reinstate the city occupation license that any business may have had in effect at the time of revocation under the provisions of 54.025.2 above, upon the payment of a reinstatement fee of \$5.

54.030. Separate License Required For Each Business Exception. For each business required by this Chapter to be licensed, a separate license shall be obtained. A person engaged in two (2) or more businesses at the same location shall not be required to obtain a separate license for each business but, when eligible, shall be issued one (1) license, which shall specify on its face all such businesses.

54.040. More Than One Business At Same Location. When any person engages in two (2) or more businesses at the same location, under one (1) license as authorized in Section 54.030, he/she shall pay a license fee equal to the sum of all the fees for each business so licensed.

54.050. When Person is in Business. Except as may be provided otherwise in this Chapter, a person shall be deemed to be in business within the meaning of this Chapter when he/she is selling any goods or service, soliciting business, or offering goods or service for sale or hire, or using any vehicle or premises in the City for business purposes.

54.060. When License is Required. A license shall be required of every business, when the same be reasonably within the intention of the legislature of this State in the

enactment of Section 94.270, RSMo, and other State Statutes. The City Clerk shall make the initial determination whether any particular business, activity, occupation, vocation or service shall be covered within this requirement. Such determination by the City Clerk shall be final and binding on persons affected thereby, unless and until such determination is held unreasonable or invalid by a court of competent jurisdiction.

- 1) Persons Not To Be Charged For Business License.
  - a) No person following for a livelihood the profession or calling of minister of the gospel, duly accredited Christian Science practitioner, teacher, professor in a college, priest, lawyer, certified public accountant, dentist, chiropractor, optometrist, chiropodist, or physician or surgeon in this City shall be taxed or made liable to pay any municipal or other corporation tax or license fee of any description whatever for the privilege of following or carrying on such profession or calling.
  - b) No person following for a livelihood the profession of insurance agent or broker, veterinarian, architect, professional engineer, land surveyor, auctioneer, or real estate broker or salesman in this City shall be taxed or made liable to pay any municipal or other corporation tax or license fee for the privilege of following or carrying on his/her profession unless that person maintains a business office within the City of Sarcoxie.

54.070. Local Representative Responsible for Compliance By Principals. The local agents or other representatives of non-residents who are doing business or engaging in nonprofit enterprises in this City shall be personally responsible for the compliance of their principals and of the businesses and enterprises they represent with all applicable provisions of this Chapter.

54.080. License Not Required For Delivery of Purchase Made Beyond City. Except as may be provided otherwise by this Code, no license shall be required of any person for any mere delivery in the City of any property purchased or acquired in good faith from such person at his/her regular place of business outside the City where no intent by such person is shown to exist to evade the provisions of this Chapter.

54.090. City Clerk is License Officer. The City Clerk shall be the City Business License Officer and shall issue in the name of the City all licenses required by this Chapter, to all qualified applicants therefore, when all required taxes and fees have been paid in accord with the provisions of this Chapter.

54.100. City Clerk is License Officer – Powers and Duties. The City Clerk, in issuing licenses required by this Chapter, shall:

- 1) Adopt all forms and prescribe the information to be given therein as to character of applicant's business, and other relevant matter for all necessary papers;
- 2) Require applicants to submit all affidavits and oaths necessary to the administration of this Chapter;
- 3) Submit all applications, in each proper case, to interested City Officials for their endorsements thereon as to compliance by the applicant with all City ordinances which they have the duty of enforcing;
- 4) Investigate and determine the eligibility of any applicant for a license or permit or renewal thereof as prescribed in this Chapter;
- 5) Examine the books and records of any applicant or licensee when reasonably necessary to the administration and enforcement of this Chapter; and
- 6) Notify any applicant of the acceptance or rejection of his/her application and, upon refusal of any license or permit and at the applicant's request, state in writing the reasons therefore and deliver them to the applicant.

54.110. To Whom Taxes and Fees Paid. Taxes and fees required by this Chapter to be paid by any person shall be payable to the City Clerk who shall issue a proper receipt to each person making any such payment.

54.120. Application - Renewal. Any applicant for the renewal of a license under this Chapter shall submit an application therefore to the City Clerk upon forms provided by the City Clerk, which shall include such information which he/she shall find to be reasonably necessary to the fair administration of this Chapter and information as to the conduct and operation of the business during the preceding licensing period.

54.130. Application – Refunds Upon Disapproval. The City Clerk shall, upon disapproving any application, direct the City Collector to refund all money paid in advance; provided the applicant is not otherwise indebted to the City. When the issuance of a license is refused and any action or proceeding is brought by the applicant to compel its issuance, such applicant shall not engage in the business for which the license was refused.

54.140. Appeal. An appeal may be had from any decision of the City Clerk in granting or denying a City business license. An application for appeal shall be filed with the City Clerk within 14 days of a decision adverse to the one requesting an appeal.

The Board of Aldermen shall hear the appeal within 30 days of filing of the application for an appeal hearing.

54.150. Confidentiality of Information. The City Clerk, and all other City Officers and officials who may be officially concerned with administering and enforcing this Chapter, shall keep all information furnished or secured under the authority of this Chapter in strict confidence. Such information shall not be subject to public inspection and shall be kept so that the contents thereof shall not become known, except to the persons charged with the administration of this Chapter; provided that this Section shall not prohibit any City Officer from testifying as to such information in compliance with a subpoena issued under a court of competent jurisdiction or from the Board of Aldermen in any proceeding before it.

54.160. Posting Or Display of License. Every licensee under this Chapter shall post and maintain the license upon the premises in a place where it may be seen at all times. Every licensee under this Chapter who does not have licensed business premises shall carry his/her license on his/her person and shall display it to City Officers having authority to enforce this Chapter and to persons with whom he/she transacts business at their request.

54.170. Garage Sales.

- 1) No garage sale or rummage sale shall continue for more than four (4) consecutive days.
- 2) No owner of property in the City shall have more than 8 garage sales per calendar year (including the annual city wide garage sale) at any one premise in the City.
- 3) No merchandise at a garage or rummage sale shall be displayed on any public street or public right-of-way.

54.180. Penalties. Any person convicted of violation of this section shall be guilty of a misdemeanor and shall be punished in accordance with the provisions of Chapter 13 of this Code.”