### CHAPTER 110: GENERAL BUSINESS LICENSING

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### Cross-reference:

Business license not to be issued if parking lot fee not paid, see § 112.04

### § 110.01 DEFINITIONS.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**BUSINESS.** Professions, trades, occupations, shops, and all and every kind of calling carried on for profit or nonprofit, as hereinafter specifically mentioned and listed.

**PERSON.** All domestic and foreign corporations, associations, syndicates, partnerships of every kind, joint adventures, societies, and

individuals transacting and carrying on business in the city.

(Ord. 70-47, passed 12-28-70)

### **§ 110.02 PURPOSE OF REGULATIONS.**

- (A) No person whose income is based solely on an hourly, daily, weekly, monthly, or annual wage or salary shall, for the purpose of this chapter, be deemed a person transacting or carrying on any business in the city; and it is the intention that all license taxes and fees levied herein shall be borne by the employer for the privilege of doing business in the city.
- (B) This chapter is enacted for the purpose of providing revenue for municipal purposes and revenue to pay the necessary expenses required to issue the license.
- (C) This chapter is enacted, except as hereinafter otherwise specified, to provide revenue for municipal purposes and to provide revenue to pay for the necessary expenses required to issue the license.
- (D) It is the intention of the Council that any business paying a revenue or regulatory license tax or fee under ordinances now existing shall not be required to pay a license tax or fee under this chapter. (Ord. 70-47, passed 12-28-70; Am. Ord. 97-15, passed 6-23-97)

### § 110.03 LIABILITY FOR PAYMENT; EXEMPTION.

(A) The agent or agents of a nonresident proprietor engaged in any business for which a license is required by this chapter shall be liable for the payment of the fee thereon, as herein provided, and for the penalties for failure to pay the same or to comply with the provisions of this chapter to the extent and with like effect as if such agent or agents were themselves the proprietors or owners thereof.

- (B) Any person representing himself or itself, or exhibiting any sign or advertisement that he or it is engaged in any of the businesses in the city on which a license fee is levied by the ordinance, shall be deemed to be actually engaged in such business and shall be liable for the payment of such license fee and subject to the penalties for failure to pay the same.
- (C) Nothing in this chapter shall be construed to apply to any person transacting and carrying on any business within the city, which is exempt from such license fee or regulation by the city by virtue of the constitution or laws of the United States of America, or the constitution or laws of the state. (Ord. 70-47, passed 12-28-70)

# § 110.04 UNLAWFUL, ILLEGAL OR PROHIBITED BUSINESSES NOT AUTHORIZED.

The levy or collection of a license fee upon any business shall not be construed to be a license or permit of the city, to the person engaged therein in the event such business shall be unlawful, illegal, or prohibited by the laws of the state or the United States or ordinances of the city. (Ord. 70-47, passed 12-28-70)

## § 110.05 PAYMENT OF LICENSE FEE REQUIRED.

It shall be unlawful for any person to carry on any business, trade, occupation, profession, or calling, or transact any business as in this chapter specified, without first paying in advance to the city, the license fee imposed by this chapter.

(Ord. 70-47, passed 12-28-70) Penalty, see § 110.99

### § 110.06 TAX YEAR; DUE DATE.

The tax year for which license fees shall be

charged hereunder shall commence with January 1 of each year and terminate with the close of December 31 of each year. The first license fee year shall begin with January 1, 1971, and all license fees shall be due and payable on January 1 of each year, which shall be in advance for the ensuing year; and if not paid before February 1 of the respective year, the license fee will be delinquent and the penalties and rights given the city under this chapter may be imposed as hereinafter set forth, subject to further provisions set forth in § 110.07.

(Ord. 70-47, passed 12-28-70)

### § 110.07 PERSONS OPERATING MORE THAN ONE BUSINESS.

If any person is engaged in operating or carrying on in the city, more than one trade, shop, profession, occupation, business, or calling, then such person shall pay the license fee prescribed for as many of the trades, businesses, professions, occupations, shops, or callings as are carried on by such person. (Ord. 70-47, passed 12-28-70)

### § 110.08 APPLICATION FOR LICENSE.

On or before January 1 of each and every license year, as herein provided, after the passage of this chapter, every person, as herein defined, engaged in business, as defined herein, in the city, which businesses are in this chapter scheduled and designated, shall make application to the Council upon suitable blanks furnished by the city for a license to carry on his business for the license year; and at the time of filing same, shall make payment of the license fee herein required. The application shall be filed with the Auditor for use of the Council and city officials.

(Ord. 70-47, passed 12-28-70; Am. Ord. 94-02, passed 1-24-94; Am. Ord. 97-15, passed 6-23-97)

# § 110.09 QUESTIONS BETWEEN LICENSEE AND AUDITOR TO BE REFERRED TO COUNCIL.

If a question arises between the applicant for a license and the Auditor as to classification, fee, or

other question, the same shall be referred to the Council for its determination.

(Ord. 70-47, passed 12-28-70; Am. Ord. 97-15, passed 6-23-97)

### § 110.10 INCREASE OR DECREASE IN FEES; RECLASSIFICATION OF BUSINESSES.

Nothing herein contained shall be taken or construed as vesting any right in any licensee as a contract obligation on the part of the city as to the amount or character of license hereunder. The license fee may be increased or decreased in any or all instances at any time by the city. Any trade, business, profession, or occupation herein scheduled may be reclassified or subclassified at any time. All license fees herein levied shall be due and payable in advance. Before an amendment is made to this chapter changing the amount of the license fee or fees, notice thereof shall be published in the city official newspaper at least once a week for two weeks, and the public shall be given an opportunity to be heard before the proposed amendment is adopted. (Ord. 70-47, passed 12-28-70)

### § 110.11 SCHEDULE OF LICENSE FEES.

General business license fees for the city shall be divided into six categories as follows:

- 1. General
- 2. Lodging
- 3. Foodservice, Restaurant, Lounge, Tavern, Bar
- 4. Vending and Distributing
- 5. Arcades
- 6. Sole Proprietorship

### (A) General.

(1) Definition: Retail, Services, Amusement, Entertainment, Professional, Contractors, Transient Business License.

### (2) Schedule of License Fees:

Number of Employees	Fee	
0 - 1	\$ 75	
2 - 3	100	
4 - 6	150	
7 - 11	250	
12 - 20	500	
21 - 40	800	
41 plus	1,200	

Number of employees is determined by dividing the total hours worked for a one-year period by 2080. Hours worked by temporary or leased employees are included. Owners actively working in the business and salaried employees are considered to work 2080 hours during the one-year period.

(3) Transient Business License. For all businesses located outside of the city, doing business within the city. For transient business licenses, the number of employees is determined by the maximum number of employees working within the city at one time.

### (B) Lodging.

(1) Hotel, Motel, Time-share. Full service hotels - fee to be based on number of rooms only. There is no separate charge for in-house food service (including restaurants/lounge) owned and operated by the hotel.

(a)	Minimum	\$75
(b)	8 or more rooms	\$10
		per room

(2) Vacation Rentals, Bed and Breakfasts tiered as follows:

(a) Small:

	1 to 5 occupants	\$75
(b)	Medium: 6 to 10 occupants	\$100
(c)	Large: 11 plus occupants	\$150

- (3) Apartments: \$75 minimum or \$5 per unit whichever is greater.
- (4) Assisted Living: \$75 minimum or \$5 per unit, whichever is greater.
- (5) Trailer, Campsites: \$75 minimum or \$5 per full hook-ups, whichever is greater.
- (C) Foodservice, Beverage Service, Restaurant, Lounge, Tavern, Bar.

Number of Employees	Fee	
0 - 3	\$ 75	
4 - 10	150	
11 - 25	300	
26 - 49	450	
50 - 75	600	
76 - 100	800	
101 plus	1,200	

Number of employees is determined by dividing the total hours worked for a one-year period by 2080. Hours worked by temporary or leased employees are included. Owners actively working in the business and salaried employees are considered to work 2080 hours during the one-year period.

### (D) Vending and Distributing.

(1) Definition: Vending and distributing includes vending routes (such as placement and

distribution of amusement devices, pop machines, etc.) food distributors, advertising solicitors, and laundry services. It does not include delivery services such as Federal Express, Interstate Trucking, UPS, etc.

Fee \$100

### (2) General Clarifications:

- (a) Any business not included in any of the above categories shall be considered to be included in the General category.
- (b) The number of employees for a new business shall be made by good faith estimate and shall be reevaluated after the first of the year.
- (c) Temporary employment agencies will count their staff personnel only.
- (d) A one-time application/processing fee of \$20 will be assessed for new businesses, the proceeds of which will be retained by the city.
  - (E) Arcades.

Fee \$,1000

(F) Sole Proprietorship operating on a part time basis at home with no employees.

Fee \$30

(G) Businesses not otherwise classified. Any person operating any trade, shop, business, profession, or calling of a business nature in the city, not otherwise classified herein or not licensed under any other ordinance of the city, shall pay as set out hereinabove a license fee as determined by the Council.

(Ord. 70-47, passed 12-28-70; Am. Ord. 87-29, passed 12-29-87; Am. Ord. 92-06, passed 2-10-92; Am. Ord. 97-15, passed 6-23-97; Am. Ord. 2000-04, passed 8-14-00)

## § 110.12 DISTRIBUTION OF LICENSE FEE REVENUE.

The City Finance Director is hereby authorized to receive such license fees and shall distribute the license fee revenue as follows.

### (A) In a fiscal year:

- (1) The first \$100,000 collected is designated for the city.
- (2) Sixty percent of any money collected over the first \$100,000, up to a maximum of \$165,000, is designated for the Seaside Chamber of Commerce. At no time shall the Chamber of Commerce receive more than \$39,000.
- (3) Forty percent of any money collected over the first \$100,000, up to a maximum of \$165,000, is designated for the Seaside Downtown Development Association. At no time shall the S.D.D.A. receive more than \$26,000.
- (4) Any money collected in excess of \$165,000 is designated for capital improvements in the Convention Center Capital Improvement Fund.
- (B) License fee revenue distribution will be reviewed by the City Council after the first year, and then every five years, of if revenue exceeds \$175,000, whichever comes first.
- (C) Non-profit (501(c)(3)) local business groups whose goal is to improve the economic base of the city may apply to the City Council for consideration to be included in the distribution of license fee revenue.
- (D) All funds distributed from the business license fee revenue to any other eligible organization

must be accounted for by filing with the city an annual budget and quarterly expenditure reports.

(Ord. 70-47, passed 12-28-70; Am. Ord. 92-06, passed 2-10-92; Am. Ord. 96-23, passed 6-10-96; Am. Ord. 97-15, passed 6-23-97; Am. Ord. 97-21, passed 11-10-97; Am. Ord. 2000-04, passed 8-14-00; Am. Ord. 2005-04, passed 6-27-05; Am. Ord. 2009-07, passed 10-26-09)

### § 110.13 VIOLATIONS.

- (A) It shall be unlawful for any person to wilfully make any false or misleading statement to the Auditor in his application for the purpose of determining the amount of any license fee herein provided to be paid by any such person, or to fail or refuse to comply with any of the provisions of this ordinance to be complied with or observed by such person, or to fail or refuse to pay before the same shall be delinquent any license fee or penalty hereby required to be paid by any such person.
- (B) In the event any person hereby required to pay a license fee shall fail or neglect to pay the business licence fee within 60 days of the due date, the fee shall be considered delinquent and a penalty of 50% of the scheduled fee will be assessed.
- (C) The conviction of any person for violation of any of the provisions of this chapter shall not operate to relieve such person from paying any license fee or penalty thereupon for which such person shall be liable; nor shall the payment of any such license fee be a bar to or prevent any prosecution in the city municipal court of any complaint for the violation of any of the provisions of this chapter.

(Ord. 70-47, passed 12-28-70; Am. Ord. 2000-04, passed 8-14-00)

### § 110.14 ADDITIONAL REMEDIES.

In addition to the penalty provided for the violation of this chapter, and as separate and distinct

remedies, the city may sue in any court of competent jurisdiction to obtain judgment and enforce collection of the license fees, or any of them, due under this chapter, and may avail itself of the right of mandamus or injunction in such courts to properly enforce the provisions of this chapter.

(Ord. 70-47, passed 12-28-70)

### § 110.99 PENALTY.

Any person violating any of the provisions of this chapter shall, upon conviction thereof in the municipal court of the city, be punished by a fine of not to exceed \$700, in the discretion of the municipal judge. This shall be clearly stated on the application form. (Ord. 70-47, passed 12-28-70; Am. Ord. 97-15, passed 6-23-97; Am. Ord. 2000-04, passed 8-14-00)