

## **Chapter 5.04**

### **BUSINESS LICENSES IN GENERAL**

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**5.04.010 DEFINITIONS.** Whenever in this chapter the words hereinafter defined or construed in this section are used, they shall, unless the context requires other uses, be deemed to have the following meanings:

- A. "Business" means any business, trade, occupation, profession, avocation or calling of any kind, including the operation of recreation vehicle parks.
- B. "Employees" means persons working for remuneration under the control and direction of an employer.
- C. "Engaged in business" means to carry on or take a part in the operations of the business as owner, operator or agent.
- D. "Person" includes any individuals, partnerships, associations, organizations or corporations.

(Ord. 253, S1, 1970; Ord. 1984-04, S5; Ord. 1990-01, S4)

**5.04.020 FEE - DECLARED UNIFORM AND NON-DISCRIMINATORY.** The City Council finds, determines and declares that considering the relationship of business and occupations to the municipal welfare, as well as the relation thereof to the expenditures required by the city and a proper distribution of the cost of services rendered by the city and all matters proper to be considered in relation thereto, that the fee imposed on each business herein defined is reasonable, proper, uniform and nondiscriminatory and necessary for a just and proper distribution of the cost of services rendered by the city. (Ord. 253, S2, 1970)

**5.04.030 FEE – LEVIED – AMOUNT - EXEMPTIONS.** There is levied and assessed,

beginning January 1, 1979, and for each calendar year thereafter, a business license fee upon every business except as otherwise provided herein, the sum of twenty-five dollars per year; provided, however, that if a business does not commence doing business with the City until August 1st or after of any calendar year, then in such event, the business license fee shall be the sum of twelve dollars and fifty cents for the remainder of the calendar year.

- A. Every person engaged in business shall be liable for this business license fee.
- B. The fee provided shall not apply to the operation of any business exempt by federal or state law.
- C. The fee herein provided is upon occupations and businesses in the performance of local functions and is not a tax upon those functions relating to interstate commerce.
- D. Any person engaged in business in the City for any period less than a six-month period must pay a twelve-dollar and fifty cents license fee.

(Ord. 1986-21, S4; Ord. 393, S1, 1978)

**5.04.040 FEE - EXEMPTIONS - FRANCHISE, GARAGE SALE PROVISIONS.** Every person engaged in business and paying a license fee under a licensing ordinance of the City, or operating under a franchise, shall be exempt from the payment of the tax levied by the ordinance; provided, however, the repeal of the license ordinance or expiration of any such franchise shall cause the person or business licensed or operating under a franchise to be subject to the business license fee as herein provided.

Charitable, religious and benevolent organizations are exempt from the business license fee. An individual may conduct one yard or garage sale in any one year period and not be obligated to obtain a business license. (Ord. 313, S6(b), 1974; Ord. 253, S4, 1970)

**5.04.050 LICENSE APPLICATION FILING REQUIRED WHEN.** Every person engaging in business, unless exempt from this license by law, shall make and file a business license application return with the City Clerk, on a form provided by the City. The return shall show the name and address of the place of business, the number of employees and persons engaged in the operation of the business, together with such other information as may be required. The return shall be filed and the fee paid, on or prior to January 1, 1971, and on or prior to January 2nd of each subsequent year; provided, however, as to a new business the first return shall be filed prior to the starting of the business and thereafter on or prior to January 2nd of each year. (Ord. 253, S5, 1970)

**5.04.060 FEE - PAYABLE WHEN.** Such fee shall be due and payable to the treasurer of the city. As to all persons engaged in business for a period of less than a year, the fee shall be due and payable prior to the time the person engages in business. (Ord. 253, S6, 1970)

**5.04.070 CITY CLERK DUTIES.** Upon the receipt of the license fee, it shall be the duty of the City Clerk to execute and deliver to the operator of the business paying the fee a revenue receipt,

with the date of payment, business paying the fee, the period for which said fee is paid and the place at which the person conducts his business. (Ord. 253, S7, 1970)

**5.04.080 FEE - PAYMENT CUMULATIVE, NOT EXCLUSIVE.** The payment of the license fee imposed by this chapter shall not relieve the person paying the same from the payment of any other tax, now or hereafter imposed, by any ordinance for any business he may carry on, unless so provided by the ordinance imposing the tax, it being the intent of this chapter that the business license fee prescribed by the various sections or subsections of this chapter applicable to any business shall be cumulative except where otherwise specifically provided. (Ord. 253, S8, 1970)

**5.04.090 FEE - SEPARATE REQUIRED FOR EACH PLACE OF BUSINESS WHEN.** Every person doing business in more than one store, stand or other place of business, shall pay a separate fee for each place of business, unless such places of business are contiguous to each other, communicate directly with and open into each other, and are operated as a unit. The business may be transferred from one location to another without payment of additional business license fees. (Ord. 253, S9, 1970)

**5.04.100 FEE - REQUIRED.** It is unlawful for any person or his agent to engage in or carry on a business in the City for which an occupational business license is required, without first having paid the fee and obtained a revenue receipt, as herein provided. For the purpose of this section, the opening of a place of business, or offering to sell, followed by a single sale or the doing of any act or thing in the furtherance of the business, shall be construed to be engaging in carrying on such business. (Ord. 253, S10, 1970)

**5.04.110 ENFORCEMENT - CITY RIGHT TO RECOVER ALL SUMS DUE.** The City shall have the right to recover all sums due by the terms of this chapter by judgment and execution thereon in a civil action in any court of competent jurisdiction; such remedy shall be cumulative with all other remedies provided herein for the enforcement of this chapter. (Ord. 253, S11, 1970)

**5.04.120 VIOLATIONS DESIGNATED AND LICENSE TRANSFERABILITY PROVISIONS.** Failure to comply with the terms of this chapter by payment of fees, filing a return and to otherwise comply with the terms of this chapter constitutes an offense and a violation thereof. Each offense and delinquency for each calendar month constitutes a separate offense, but no conviction for such violation shall work a revocation of any license issued under the laws of the state of Colorado. A license shall not be transferred or assigned except when the business is relocated. (Ord. 313, S6(c), 1974; Ord. 253, S12, 1970)