

3-1-3: BUSINESS LICENSE FEES:

- A. Definitions: For the purpose of this chapter, the following terms shall have the meanings herein prescribed:

BUSINESS: Means and includes all activities engaged in within the incorporated limits of the city, carried on for the purpose of gain or economic profit and, for the purposes of these provisions, shall include nonprofit corporations, except that the acts of employees rendering service to employers shall not be included in the term "business" unless otherwise specifically prescribed.

ENGAGING IN BUSINESS: Means and includes, but is not limited to, the sale of tangible personal property at retail or wholesale, the manufacturing of goods or property, and the rendering of personal services for others for a consideration by persons engaged in any profession, trade, craft, business, occupation, or other calling, except the rendering of personal services by an employee to his employer under any contract of personal employment.

PERSON: Any individual, receiver, assignor, trustee in bankruptcy, trust, estate, firm, partnership, limited liability company, joint venture, club, company, joint stock company, business trust, corporation, association, society or other group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise.

PLACE OF BUSINESS: Any location maintained or operated by a licensee within the city, from which business activity is conducted or transacted.

- B. License Required: It is unlawful for any person to engage in business within the city without first procuring the license required by this chapter.
- C. Exemptions: No license fee shall be imposed under this chapter upon businesses which are exempt from both property taxes and privilege taxes or upon any person engaged in business that is specifically exempt from licensing by political subdivisions under the laws of the United States or the state.
- D. License Fee: There is hereby levied upon the business of every person engaged in business in the city at a place of business within the city, an amount equal to twenty five dollars (\$25.00).

- E. Amendment Of Fee: The business license fee may be amended from time to time by the city council.
- F. Separate Establishments: A separate license must be obtained for each separate establishment or location of business engaged in business within the city as if such separate establishment or location were a separate business, and each license shall authorize the licensee to engage only in the business licensed thereby at the location or in the manner designated in such license; provided, that warehouses and distributing places used in connection with or incident to a business licensed under this chapter shall not be deemed to be separate places of business or branch establishments.
- G. Provisions Not Exclusive: The general business license required under this chapter is in addition to all other licenses and permits required by other ordinance provisions. No person shall engage in business without first procuring the necessary licenses and permits that are required by other provisions of the ordinances, in addition to the license required by this chapter.
- H. Delinquency Penalties:
1. Business license fees for new businesses shall be due and payable upon making application to the license department. The application shall not be processed until the fee is paid.
 2. Business license fees for renewal businesses shall be due and payable each year on or before July 1 in which the license was originally issued. If the license fee is not paid by the due date, a twenty five percent (25%) penalty of the amount of the fee shall be added to the original amount due. If the license fee plus penalty is not paid within one month after the due date, a one hundred percent (100%) penalty of the amount of the license fee shall be added to the original license fee. If the license fee plus penalty is still not paid within two (2) months, the business shall be considered to be operating without a business license in violation of this chapter, subject to criminal prosecution for every day of operation after two (2) months from the due date, and the license fee, if a license is granted thereafter, shall be the license fee plus the one hundred percent (100%) penalty.
 3. Penalty fees may be appealed to the mayor who may, for good cause shown, refund all or part of the applicable penalty fee that has been paid.
- I. Term: All business licenses, except temporary licenses, shall expire on June 30.

J. Civil Actions To Recover Fees:

1. Where this chapter requires a license to be obtained from the city, the fee being fixed by ordinance, and where such fee is not paid at the time or in the manner provided in this chapter, a civil action may be brought in the name of the city against the person failing to pay such license fee, in any court of this state having jurisdiction of such action, to recover the same, any penalties that may attach, the city's reasonable attorney fees incurred in such action, and/or to enjoin further operation by the licensee. Where several amounts for licenses as fixed by any city ordinance shall remain due and unpaid by any person, the amounts may be joined as separate causes of action in the same complaint in a civil action.
2. The city attorney shall prepare, bring and prosecute the civil actions contemplated by this chapter upon the request of the city.

K. License Application; Public Records; Exceptions:

1. License applications shall be public records and the information contained therein shall be public except for specific items of data that the license official designates or classifies as private, controlled or protected data consistent with the provisions of the government records access and management act¹.
2. It is unlawful for any person to make public or to inform any other person of the contents of any information contained therein, except as authorized in this section. (Ord. 05-20-03B, 5-20-2003)

L. Filing False Return Prohibited: It is unlawful for any person to knowingly file a false license application, or provide false information in conjunction with a license application. (Ord. 05-20-03B, 5-20-2003; amd. 2003 Code)

Footnotes - Click any footnote link to go back to its reference.

Footnote 1: UCA § 63-2-101 et seq.