

CHAPTER 6-03: ASSESSMENTS AND LICENSE FEES

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6-03-010. Definitions.

For the purpose of this Chapter, the following terms shall have the meanings herein prescribed:

- (a) **Business** means and includes all activities engaged in within the corporate limits of Woods Cross City carried on for the business of gain or economic profit, except that the acts of employees rendering service to employers shall not be included in the term "business" unless otherwise specifically prescribed.
- (b) **Employee** means the operator, owner or manager of said place of business and any persons employed by such person in the operation of the place of business in any capacity, and also any salesman, agent or independent contractor engaged in the operation of said place of business in any capacity.
- (c) **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.
- (d) **Person** means any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, 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, non-profit or otherwise.
- (e) **Place of Business** means each separate location maintained or operated by the licensee within the City from which business activity is conducted or transacted.

6-03-020. Provisions as Regulatory Measure.

The ordinance codified in this Chapter is intended to serve as a means for the City to recoup the administrative costs associated with issuance and renewal of business licenses issued within the City.

6-03-030. License Fee - Required to do Business.

It is unlawful for any person to engage in business within the City without first paying all license fees required by this Chapter and any other City or State taxes, fees or assessments.

6-03-040. License Fee - Not Required When.

No license fee shall be imposed under this Chapter upon any person:

(a) Engaged in business for solely religious, charitable, eleemosynary or other types of strictly nonprofit purpose who is tax exempt in such activities under the laws of the United States and the state of Utah;

(b) Engaged in a business specifically exempted from municipal taxation and fees by the laws of the United States or the state; or

(1) Not maintaining a place of business within the City who has paid a like or similar license tax or fee to some other taxing unit within the state, and which taxing unit exempts from its license tax or fee, by reciprocal agreement, businesses domiciled in the City and doing business in such taxing unit.

6-03-050. License Fee Additional to all Regulatory Licenses.

The license fee imposed by this Chapter shall be in addition to any and all other taxes or license fees imposed by any other provisions of the ordinances of Woods Cross City.

6-03-060. Fee - No Undue Burden on Interstate Commerce.

None of the license fees provided for by this Chapter shall be applied so as to occasion an undue burden on interstate commerce. In any case where a license fee is believed by a licensee or applicant for license to place an undue burden upon such commerce, such person may apply to the City Council for an adjustment of the fee so that it shall not be discriminatory, unreasonable or unfair as to such commerce. Such application may be made before, at or within six (6) months after payment of the prescribed license fee. The applicant shall, by affidavit and supporting testimony, show the method of applicant's business, the gross volume or estimated gross volume of business, and such other information as the Council may deem necessary in order to determine the extent, if any, of such undue burden on such commerce. The Council may designate a person to conduct an investigation, comparing the applicant's business with other businesses of like nature. The Council or the Council's designee shall make findings of facts; shall determine whether the fee fixed by this Chapter is discriminatory, unreasonable or unfair as to applicant's business; and shall determine, or if investigated by the Council's designee, shall recommend to the Council, a license fee for the applicant in an amount that is nondiscriminatory, reasonable and fair. If the Council is satisfied that such license fee is the amount that the applicant should pay, the license fee shall be fixed in such amount. If the regular license fee has already been paid, the Council shall order a refund of the amount over and above the fee fixed by the Council. In fixing the fee to be charged, the Council shall have the power to use methods which will assure that the fee assessed shall be uniform with those assessed on businesses of like nature.

6-03-070. License Fees Levied.

(a) Fees for Businesses Located in the City. 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 annual license fee as set forth in the City's Consolidated Fee Schedule.

(b) Fee for Applications filed after October 31st. The Business License Fee for any license application filed after October 31st of any year shall be one-half (½) the amount of the fee that would be payable for a full year license.

(c) Fee for Businesses Located Outside the City. There is levied upon every person engaged in business in the City, not having a place of business in the City, and not exempt as provided by Section 6-03-040 of this Chapter, or its successor, a license fee based upon the percentage of gross sales and/or services made or performed from a place of business outside the corporate limits of the City

from which business within the City is transacted, and by applying such percentage to the fee which would otherwise be assessed for such place of business were it located within the corporate limits of Woods Cross City.

(d) **Nonrefundable Application Fee.** In the event any initial or renewal business license application is denied by the City or is withdrawn by the applicant, the City shall be entitled to retain the sum of thirty-five dollars (\$35) as a nonrefundable business license application fee from any license fees paid or payable to the City, unless another nonrefundable business license application fee is otherwise provided for under the ordinances of the City.

6-03-080. Joint Licenses.

Whenever any person is engaged in two or more businesses at the same location within the City, such person shall not be required to obtain separate licenses for conducting each of such businesses, but shall be issued one license which shall specify on its face all such businesses. The license fee shall be computed as if all said businesses were one business being conducted at such location. Where two or more persons conduct separate businesses at the same location, each such person shall obtain a license for such business and pay the required license tax for such business.

6-03-090. Branch Establishments.

A separate license must be obtained for each branch establishment or location of business engaged in, within the City, as if such branch 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.

6-03-100. License Fees - Debt to City - Collection.

Any license fee due and unpaid under this Chapter and all penalties thereon shall constitute a debt to Woods Cross City, and shall be collected by court proceedings in the same manner as any other debt in like amount, which remedy shall be in addition to all other existing remedies.

6-03-110. Fees - Delinquent Payments - Penalty.

License fees for renewal of an existing business license shall be due on or before January 1 of each year. In the event any fee is not paid on or before such date, a penalty shall be assessed pursuant to the provisions of Section 6-01-080 of this Title, or its successor section, which penalty shall become part of the license fee imposed by this Chapter.

6-03-120. Information Not to be Made Public.

(a) Information furnished to the License Official, as required by this Chapter, shall not be made public nor shall it be subject to the inspection of any person except the City Administrator or his or her authorized agent, or to those persons first authorized to do so by order of the Mayor.

(b) It is unlawful for any person to make public or to inform any other person as to the content of any information provided in conjunction with a license application, or to permit the inspection of any such information, except as is authorized in this Section.

6-03-130. Recordkeeping Required.

It shall be the duty of every person liable for the payment of any license fee imposed by this Chapter to keep and preserve for a period of three (3) years such books and records as will accurately reflect the amount of any license fee for which he or she may be liable under the provisions of this Chapter.

6-03-140. Filing False Return Prohibited.

It is unlawful for any person to make a return that is false, knowing the same to be so.