

TITLE 4

REVENUE AND ASSESSMENTS

Chapters:

- 4-5 Occupation Tax
- 4-10 Amusement Tax

CHAPTER 5

OCCUPATION TAX

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- 4-5-110 One Act Constitutes Doing Business
- 4-5-120 Compliance Required
- 4-5-130 Agents Responsible for Obtaining License
- 4-5-140 Delivery
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4-5-100. Purpose. An occupation tax shall hereby be levied, collected and regulated as provided in this Chapter for the purpose of raising revenue to defray the general expenses of the Town of Big Piney, and maintaining the health, safety morals and general welfare of its residents. (Ord. 101, §3-101, 1972; Ord. 46, §1, §37, 1949; Ord. 41, 1947; Ord. 31, 1935; Ord. 45, 1929; Ord. 44, 1929)

4-5-110. One Act Constitutes Doing Business. For the purpose of this Chapter, any person shall be deemed to be in business and thus subject to the requirements of this Chapter, when he does one act of any of the following:

- (a) Selling any goods or service;

valuable consideration, including, but not necessarily limited to, any trade, occupation, profession, avocation or calling of any kind. Business shall include all activity which requires a state issued license.

(b) Business shall not include the casual sale of used property which was acquired with the primary intention of personal use and not for resale. Such sales shall not involve the receipt of a commission or fee by the person transacting the sale and shall be primarily for the disposal of unwanted and unneeded items and not for the primary purpose of generating income. (Ord. 09-02, 2009; Ord. 101, §3-102, 1972)

4-5-120. Compliance Required. It shall be unlawful for any person or his agent or servant to engage in or carry on a business as herein defined in the town without first having paid the required license tax and obtained the license. For purposes of this section, the opening of a place of business or offering services for compensation or offering to sell followed by a single sale shall be construed to be engaging in or carrying on a business. Nothing contained herein shall apply to charitable, religious, non-profit, civic or governmental organizations or their fund raising events. (Ord. 09-02, 2009; Ord. 101, §3-103, 1972; Ord. 46, 1949; Ord. 41, 1947; Ord. 31, 1935; Ord. 44, 1929; Ord. 36, 1927; Ord. 20, 1913)

4-5-130. Agents Responsible for Obtaining License. Repealed
(Ord. 09-02, 2009; Ord. 101, §3-104, 1972)

4-5-140. Delivery. No license shall be required of any person for a mere delivery in the Town of any property purchased or acquired in good faith from such person at his regular place of business outside the Town where no intent to evade the provisions of this Chapter is evident. (Ord. 101, §3-105, 1972)

4-5-150. License Fee Schedule. Businesses and occupations operating within the Town of Big Piney shall be licensed upon payment of an annual occupation tax. Said occupation tax shall be no less than \$25.00 for each separate business or occupation or as periodically set by the Big Piney Town Council. (Ord. 09-02, 2009; Ord. 6-06, 2006; Ord. 101, §3-106, 1972; Ord. 46, 1949; Ord. 41, 1947; Ord. 31, 1935; Ord. 44, 1929; Ord. 36, 1927)

4-5-160. Itinerant and Transient Merchants; Defined.

(a) It shall be unlawful for an itinerant or transient merchant as defined herein to engage in such business without first obtaining a license and paying an occupation tax of no less than \$10.00 per day or \$50.00 per annum or as periodically set by the Big Piney Town Council.

(b) An itinerant or transient merchant is defined as any person, firm or corporation, whether as owner, agent, consignee or employee, and whether or not a resident of the town, who engages in temporary business or contracting for the provision of services or the selling and delivering of goods, wares and merchandise within the town of Big Piney, and who, in furtherance of such purpose, hires, leases, uses or occupies any structure, vehicle, or public place for the conduct of such business, except charitable, religious, non-profit, civic or governmental organizations or their fund raising events. (Ord. 09-02, 2009; Ord. 101, §3-106, 1972; Ord. 88, 1967; Ord. 44, §3, 1929; Ord. 27, 1915; Ord. 22, 1913)

4-5-170. Contractors. Repealed

(Ord. 6-07, 2006; Ord. 101, §3-106, 1972; Ord. 88, §3-106-F, 1967; Ord. 46, §23, 1949)

4-5-180. Business Not Enumerated. All other businesses not enumerated in this Chapter are to be assessed \$25.00 per annum or some other reasonable fee to be fixed by the Town Council. (Ord. 101, §3-107, 1972; Ord. 46, §39, 1949)

4-5-190. Exemptions. Any public utility and any business or service required to pay any local franchise fee or other local tax is exempt from the provisions of this chapter. (Ord. 09-02, 2009; Ord. 101, §3-108, 1972)

4-5-200. License Tax Certificate. Upon payment of the occupation tax herein assessed to the Town Clerk, said Clerk shall then issue and deliver to the taxpayer a certificate showing the following:

- (a) The name of the person, association of persons, firm or corporation paying such tax;
 - (b) The amount of the tax paid;
 - (c) A description of the nature of the business in which the tax payer is engaged.
- (Ord. 101, §3-109, 1972; Ord. 46, 31, 1949; Ord. 31, §24, 1935; Ord. 44, §7, 1929)

4-5-210. Transfer. Licenses are personal privileges to the person to whom they are issued but may be transferred to another person if the place of business and the nature of the business remain the same, and if the town shall so approve said transfer. A proposed transfer may be submitted for the town's approval by the assignee's filing with the town clerk a copy of the assignment, executed by the licensee within 30 days of the sale of the business covered by the license, and filing an application form for a new license in the assignee's name. The assignee shall pay a \$10.00 fee to the town clerk at the time he submits his request for transfer of the license. No additional fee shall be required for the balance of the year in which such new license shall be issued. (Ord. 09-02, 2009; Ord. 101, §3-110, 1972; Ord. 46, §32, 1949; Ord. 44, §7, 1929; Ord. 20, 1913)

4-5-220. Transfer Fee. Repealed (Ord. 09-02, 2009; Ord. 101, §3-111, 1972)

4-5-230. Exhibition Of Occupation Tax Certificate. Every person, association of persons, firm or corporation carrying on such trades, businesses, occupations or calling as above enumerated shall at all times exhibit a certificate of payment of occupation tax when requested to do so by an officer or employee of the Town of Big Piney. (Ord. 101, §3-112, 1972; Ord. 46, §33, 1949; Ord. 31, §25, 1935; Ord. 44, §8, 1929)

4-5-240. Interest On Delinquent Accounts. If any occupation tax remains delinquent after the same shall have become due and payable then interest shall accrue on the past-due amount at the rate of 7% per annum, until the tax assessment is fully satisfied. The addition of such interest shall not release the person, association of persons, firm or

corporation from whom said tax shall be due and payable from liability to conviction for violations of any of the provisions of this Chapter. (Ord. 101, §3-113. 1972; Ord. 46, §34, 1949; Ord. 31, §26, 1935; Ord. 44, §9, 1929)

4-5-250. Enforcement. The Town of Big Piney shall have the right to institute in any Court of competent jurisdiction a civil action to recover the amount of any taxes becoming delinquent, together with all interest accruing thereon. Neither the recovery by the Town nor judgment for such taxes or interest, nor the satisfaction thereof, shall release the delinquent taxpayers from liability to conviction for a violation of any of the provisions of this Chapter. (Ord. 101, §3-114. 1972; Ord. 46, §35, 1949; Ord. 31, §27, 1935; Ord. 44, §10, 1929)

4-5-260. Penalties. Any person who shall commence or carry on any business, profession or occupation for which a license is required by this Chapter, without first obtaining such a license, or any person who shall violate any other provision of this Chapter, shall be guilty of a misdemeanor and upon conviction thereof, shall be punished by a fine in any sum not less than \$20.00 no more than \$200.00 for each and every offense. (Ord. 101, §3-115, 1972; Ord. 46, §38, 1949; Ord. 41, §32, 1947; Ord. 31, §30, 1935)

4-5-270. Sales Tax License. Repealed. (Ord. 09-02, 2009; Ord. 85-H-15, §3-116, 1985)

4-5-280. Location.

(a) Every business or shop licensed under the provisions of this Code or other ordinance of the town shall be conducted only in or from the location so licensed and from no other place. Separate licenses shall be secured for additional locations. No business shall be licensed or conducted from any location unless the same shall be in compliance with the provisions of the building ordinances and the zoning ordinances of the town, as may from time to time be amended, or unless a special use permit or a variance from the provisions of the zoning ordinances has been granted in accordance with the provisions of said ordinance, for the location of the building in which the business is to be conducted.

(b) Each business license issued shall entitle the licensee to operate such business only in the location described in such license. Should any such licensee desire to move to a different location, he shall make application as herein required for a new license at such location. Upon issuance of such new license under the provisions of this ordinance, credit shall be given for the unexpired or unused portion, if any, of the license tax paid for the previous license. (Ord. 09-02, 2009; Ord. 85-H-15, §3-117, 1985)

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TITLE 4
REVENUE AND ASSESSMENTS

CHAPTER 10
AMUSEMENT TAX

Sections:

4-10-100	Repealed
4-10-110	Repealed
4-10-120	Repealed
4-10-130	Repealed
4-10-140	Repealed
4-10-150	Repealed
4-10-160	Repealed
4-10-170	Repealed

4-10-100. **Purpose.** Repealed. (Ord. 09-03, 2009; Ord. 101, §3-204, 1972)

4-10-110. **Tax On Game Tables.** Repealed. (Ord. 09-03, 2009; Ord. 101, §3-201, 1972)

4-10-120. **Tax On Pin Ball And Amusement Machines.** Repealed. (Ord. 09-03, 2009; Ord. 101, §3-202, 1972)

4-10-130. **Tax On Vending Machines.** Repealed. (Ord. 09-03, 2009; Ord. 101, §3-203, 1972)

4-10-140. **Obtaining Of License.** Repealed. (Ord. 09-03, 2009; Ord. 101, §3-205, 1972)

4-10-150. **Duration And Display Of License.** Repealed. (Ord. 09-03, 2009; Ord. 101, §3-206, 1972)

4-10-160. **License Non-Transferable.** Repealed. (Ord. 09-03, 2009; Ord. 101, §3-207, 1972)

4-10-170. **Operating Tables or Machines Without License.** Repealed. (Ord. 09-03, 2009; Ord. 101, §3-208, 1972)

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