

Chapter 5.04 - BUSINESS LICENSES GENERALLY

Sections:

[5.04.010 - Definitions.](#)

[5.04.020 - Revenue measure.](#)

[5.04.030 - Effect on other laws.](#)

[5.04.040 - Required.](#)

[5.04.050 - Licenses—New—Applications.](#)

[5.04.060 - Licenses—Contents.](#)

[5.04.070 - Licenses—Statements and records.](#)

[5.04.080 - Statements—Failure to file.](#)

[5.04.090 - Statements—Filing—Extensions of time.](#)

[5.04.100 - Licenses—Branch establishments and separate businesses at one location.](#)

[5.04.110 - Licenses—Renewal.](#)

[5.04.120 - Exemptions—Procedure.](#)

[5.04.130 - Adjustments—Procedure.](#)

[5.04.140 - Licenses—Transferability.](#)

[5.04.150 - Licenses—Duplicate.](#)

[5.04.160 - Licenses—Posting and carrying— Identification symbols.](#)

[5.04.170 - Taxes—Payment.](#)

[5.04.180 - Taxes—Delinquencies.](#)

[5.04.190 - Taxes—Refunds.](#)

[5.04.200 - Evidence of doing business.](#)

[5.04.210 - Rules and regulations.](#)

[5.04.220 - Information confidential.](#)

[5.04.230 - Appeals.](#)

[5.04.240 - Enforcement.](#)

[5.04.250 - Debt to city.](#)

[5.04.260 - Effect of provisions on other laws.](#)

[5.04.270 - Violation—Penalty.](#)

[5.04.280 - License revocation.](#)

Title 5 - BUSINESS LICENSES AND REGULATIONS

Chapter 5.04 - BUSINESS LICENSES GENERALLY

5.04.010 - Definitions.

For the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

"Business" means and includes professions, trades and occupations and all and every kind of calling, whether or not carried on for profit.

"Collector" means the city clerk charged with the administration of the provisions of this chapter.

"Gross receipts" means and includes the total amounts actually received or receivable from sales and the total amounts actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or a credit allowed, whether or not such act or service is done as a part of or in connection with, the sales of materials, goods, wares or merchandise. Included in "gross receipts" shall be all receipts, cash, credits and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable or losses or other expenses whatsoever. Excluded from "gross receipts" shall be the following:

1. Cash discounts allowed and taken on sales;
2. Credit allowed on property accepted as part of the purchase price and which property may later be sold;
3. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
4. Such part of the sales price of property returned by purchases upon the rescission of a contract of sale as is refunded either in cash or by credit;
5. Amounts collected for others where the business is acting as an agent or trustee to the extent that such amounts are paid to those for whom collected provided the agent or trustee has furnished the collector with the names and addresses of the others and the amounts paid to them;
6. That portion of the receipts of a general contractor which represents payments to subcontractors provided such subcontractors are licensed pursuant to the provisions of this chapter and provided the general contractor furnishes the collector with the names and addresses of the subcontractors and the amounts paid each subcontractor;
7. Receipts of refundable deposits; provided, however, refundable deposits forfeited and taken into the income of the business shall not be excluded;
8. As to a real estate agent or broker, the sales price of real estate sold for the account of others, except that portion which represents a commission or other income to the agent or broker;
9. As to a retail gasoline dealer, a portion of his or her receipts from the sales of motor vehicle fuels equal to the motor vehicle fuel license tax imposed by and previously paid pursuant to the provisions of Part [2](#) of [Division 2](#) of the Revenue and Taxation Code of the state; and
10. As to a retail gasoline dealer, the special motor fuel tax imposed by Section 4041 of Title 26 of the United States Code if paid by the dealer or collected by him or her from the consumer or purchaser.

"Person" means and includes all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, Massachusetts business or common law trusts, societies and individuals transacting and carrying on any business in the city other than as an employee.

"Sale" means and includes the transfer, in any manner or by any means whatsoever, of title to property for a consideration; the serving, supplying or furnishing for a consideration of any property; and a transaction whereby the possession of property is transferred and the seller retains the title as security for

Title 5 - BUSINESS LICENSES AND REGULATIONS

Chapter 5.04 - BUSINESS LICENSES GENERALLY

the payment of the price. The provisions of this subsection shall not be deemed to exclude any transaction which is or which in effect results in, a sale within the contemplation of law.

"Sworn statement" means an affidavit sworn to before a person authorized to take oaths or a declaration or certification made under penalty of perjury.

(Prior code § 3-1.101)

5.04.020 - Revenue measure.

The provisions of this chapter are enacted solely to raise revenue for municipal purposes and are not intended for regulation.

(Prior code § 3-1.102)

5.04.030 - Effect on other laws.

Persons required to pay a license tax for transacting and carrying on any business pursuant to the provisions of this chapter shall not be relieved from the payment of any license tax for the privilege of doing such business required by any other law of the city and shall remain subject to the regulatory provisions of other laws.

(Prior code § 3-1.103)

5.04.040 - Required.

There are imposed upon the businesses, trades, professions, callings and occupations set forth in this chapter license taxes in the amounts set forth in [Chapter 5.08](#) of this title. It is unlawful for any person to transact and carry on any business, trade, profession, calling or occupation in the city without first having procured a license from the city so to do and paying the tax set forth in [Chapter 5.08](#) of this title or without complying with any and all the applicable provisions of this chapter. The provisions of this section shall not be construed to require any person to obtain a license prior to doing business within the city if such requirement conflicts with applicable statutes of the United States or of the state. Persons not so required to obtain a license prior to doing business within the city nevertheless shall be liable for the payment of the tax imposed by this chapter.

(Prior code § 3-1.104)

5.04.050 - Licenses—New—Applications.

Upon a person making an application for the first license to be issued pursuant to the provisions of this chapter or for a newly established business, such person shall furnish to the collector a sworn statement, upon a form provided by the collector, setting forth the following information:

- A. The exact nature or kind of business for which a license is requested;
- B. The place where such business is to be carried on and the names and places of residence of the owners of the business;
- C. In the event the application is made for the issuance of a license to a person doing business under a fictitious name, the names and places of residence of the owners of the business;
- D. In the event the application is made for the issuance of a license to a corporation or a partnership, the names and places of residences of the officers or partners of the corporation or partnership;

Title 5 - BUSINESS LICENSES AND REGULATIONS

Chapter 5.04 - BUSINESS LICENSES GENERALLY

- E. In all cases where the amount of license tax to be paid is measured by gross receipts, such information as may be required and necessary to determine the amount of the license tax to be paid by the applicant; and
- F. Any further information which the collector may require to enable him or her to issue the type of license applied for. If the amount of the license tax to be paid by the applicant is measured by gross receipts, he or she shall estimate the gross receipts for the period to be covered by the license to be issued. Such estimate, if accepted by the collector as reasonable, shall be used in determining the amount of license tax to be paid by the applicant; provided, however, the amount of the license tax so determined shall be tentative only and such person shall furnish the collector with a sworn statement, upon a form furnished by the collector, showing the gross receipts during the period of such license within thirty (30) days after the expiration of the period for which such license was issued. The license tax for such period shall be finally ascertained and paid in the manner provided by this chapter for the ascertaining and paying of renewal license taxes for other businesses, after deducting from the payment found to be due the amount paid at the time such first license was issued.

The collector shall not issue to any such person another license for the same or any other business until such person shall have furnished to the collector the sworn statement and paid the license tax required by the provisions of this chapter.

(Prior code § 3-1.105)

5.04.060 - Licenses—Contents.

- A. Every person required to have a license pursuant to the provisions of this chapter shall make an application, as set forth in [Section 5.04.050](#) of this chapter, to the collector and, upon the payment of the prescribed license tax, the collector shall issue to such person carried on such license which shall contain the following information:
 - 1. The name of the person to whom the license is issued;
 - 2. The business licensed;
 - 3. The place where such business is to be transacted;
 - 4. The date of the expiration of such license; and
 - 5. Such other information as may be necessary for the enforcement of the provisions of this chapter.
- B. Whenever the tax imposed by the provisions of this chapter is measured by the number of vehicles, devices, machines or other pieces of equipment used or whenever the license tax is measured by the gross receipts from the operation of such items, the collector shall issue only one license; provided, however, he or she may issue for each tax period for which the license tax has been paid one identification sticker, tag, plate or symbol for each item included in the measure of the tax or used in a business where the tax is measured by the gross receipts from such items.

(Prior code § 3-1.106)

5.04.070 - Licenses—Statements and records.

- A. No statement shall be conclusive as to the matters set forth therein, nor shall the filing of a statement preclude the city from collecting by appropriate action such sum as is actually due and payable pursuant to the provisions of this chapter. Such statement and each of the several items therein contained, shall be subject to audit and verification by the collector, his or her deputies or authorized employees of the city who are authorized to examine, audit and inspect such books and records of

Title 5 - BUSINESS LICENSES AND REGULATIONS

Chapter 5.04 - BUSINESS LICENSES GENERALLY

any licensee or applicant for a license as may be necessary in their judgment to verify or ascertain the amount of the license tax due.

- B. All persons subject to the provisions of this chapter shall keep complete records of business transactions, including sales, receipts, purchases and other expenditures and shall retain all such records for examination by the collector. Such records shall be maintained for a period of at least three years. No person required to keep records pursuant to the provisions of this section shall refuse to allow authorized representatives of the collector to examine such records at reasonable times and places.

(Prior code § 3-1.107)

5.04.080 - Statements—Failure to file.

- A. If any person fails to file any required statement within the time prescribed or if, after demand therefor made by the collector, such person fails to file a corrected statement or if any person subject to the tax imposed by this chapter fails to apply for a license, the collector may determine the amount of license tax due from such person by means of such information as the collector may be able to obtain.
- B. If the collector is not satisfied with the information supplied in any statement or application filed, he or she may determine the amount of any license tax due by means of any information he or she may be able to obtain.
- C. If such determination is made, the collector shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States Post Office at Colfax, California, postage prepaid, addressed to the person assessed at his or her last known address. Such person, within fifteen (15) days after the mailing or serving of such notice, may make an application in writing to the collector for a hearing on the amount of the license tax. If such an application is made, the collector shall cause the matter to be set for a hearing within fifteen (15) days before the council. The collector shall give at least ten (10) days' notice to such person of the time and place of the hearing in the manner set forth in this section for serving notices of assessment. The council shall consider all evidence produced and shall make findings thereon which shall be final. A notice of such findings shall be served upon the applicant in the manner set forth in this section for serving notices of assessment.

(Prior code § 3-1.108)

5.04.090 - Statements—Filing—Extensions of time.

In addition to all other powers conferred upon him or her, the collector shall have the power, for good cause shown, to extend the time for filing any required sworn statement or application for a period not exceeding thirty (30) days and, in such case, to waive any penalty that would otherwise have accrued, except that six percent simple interest shall be added to any tax determined to be payable.

(Prior code § 3-1.109)

5.04.100 - Licenses—Branch establishments and separate businesses at one location.

A separate license shall be obtained for each branch establishment or location of the business transacted and carried on and for each separate type of business at the same location and each license shall authorize the licensee to transact and carry on only the business licensed thereby at the location or in the manner designated in such license; provided, however, warehouses and distributing plants used in connection with or incidental to a business licensed pursuant to the provisions of this chapter shall not be deemed to be separate places of business or branch establishments and provided, further, that any person conducting two or more types of businesses at the same location and under the same

Title 5 - BUSINESS LICENSES AND REGULATIONS

Chapter 5.04 - BUSINESS LICENSES GENERALLY

management or at different locations, but which businesses use a single set or integrated set of books and records, may pay, at his or her option, only one tax calculated on all gross receipts of the businesses under the schedule that applies to the type of business of such person which requires the highest percentage payment on such gross receipts, except that a license tax of ten dollars (\$10.00) for each additional branch or location shall be paid upon the issuance of such licenses.

(Prior code § 3-1.110)

5.04.110 - Licenses—Renewal.

In all cases the applicant for the renewal of a license shall submit to the collector for his or her guidance in ascertaining the amount of the license tax to be paid by the applicant a sworn statement, upon a form to be provided by the collector, setting forth such information concerning the applicant's business during the preceding year as may be required by the collector to enable him or her to ascertain the amount of the license tax to be paid by the applicant pursuant to the provisions of this chapter.

(Prior code § 3-1.111)

5.04.120 - Exemptions—Procedure.

- A. The provisions of this chapter shall not be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the Constitution of the state or applicable statutes of the United States or the state from the payment of such taxes as are set forth in this chapter.
- B. Any person claiming an exemption pursuant to the provisions of this section shall file a sworn statement with the collector stating the facts upon which an exemption is claimed. In the absence of such statement substantiating the claim, such person shall be liable for the payment of the taxes imposed by this chapter.
- C. Upon a proper showing contained in the sworn statement, the collector shall issue a license to such person claiming an exemption pursuant to the provisions of this section without payment to the city of the license tax required by this chapter.
- D. The collector, after giving a notice and a reasonable opportunity for a hearing to a licensee, may revoke any license granted pursuant to the provisions of this section upon information that the licensee is not entitled to the exemption as provided in this section.

(Prior code § 3-1.112)

5.04.130 - Adjustments—Procedure.

- A. None of the license taxes provided for by this chapter shall be so applied as to occasion an undue burden upon interstate commerce or be violative of the equal protection and due process clauses of the Constitutions of the United States and the state.
- B. In any case where a license tax is believed by a licensee or applicant for a license to place an undue burden upon interstate commerce or be violative of such constitutional clauses, he or she may apply to the collector for an adjustment of the tax. Such application may be made before, at or within six months after the payment of the prescribed license tax. The applicant, by sworn statement and supporting testimony, shall show his or her method of business and the gross volume or estimated gross volume of business and such other information as the collector may deem necessary in order to determine the extent, if any, of such undue burden or violation. The collector shall then conduct an investigation and, after having first obtained the written approval of the city attorney, shall fix as the license tax for the applicant an amount that is reasonable and nondiscriminatory or, if the license tax has already been paid, shall order a refund of the amount over and above the license tax so fixed. In

Title 5 - BUSINESS LICENSES AND REGULATIONS

Chapter 5.04 - BUSINESS LICENSES GENERALLY

fixing the license tax to be charged, the collector shall have the power to base the license tax upon a percentage of the gross receipts or any other measure which will assure that the license tax assessed shall be uniform with that assessed on businesses of like nature, so long as the amount assessed does not exceed the license tax set forth in [Chapter 5.08](#) of this title. Should the collector determine the gross receipts measure of license tax to be the proper basis, he or she may require the applicant to submit, either at the time of the termination of the applicant's business in the city or at the end of each three-month period, a sworn statement of the gross receipts and pay the amount of license tax therefor; provided, however, no additional license tax during any one calendar year shall be required after the licensee shall have paid an amount equal to the annual license tax set forth in [Chapter 5.08](#) of this title.

(Prior code § 3-1.113)

5.04.140 - Licenses—Transferability.

- A. Where a license is issued authorizing a person to transact and carry on a business at a particular place, the licensee, upon application therefor and paying a fee of ten dollars (\$10.00), may have the license amended to authorize the transacting and carrying on of such business under such license at some other location to which the business is to be moved.
- B. Where a person transfers a business to another person where such license is duly issued and paid, the transferee, upon application therefor and paying a fee of twenty-five dollars (\$25.00), may have the license amended to authorize the transaction and carrying on of such business under such license at the same or other location provided the application is made no later than thirty (30) days from the transfer date.

(Prior code § 3-1.114)

5.04.150 - Licenses—Duplicate.

A duplicate license may be issued by the collector to replace any license previously issued pursuant to the provisions of this chapter which license has been lost or destroyed upon the licensee filing a statement of such fact. At the time of filing such statement, the licensee shall pay to the collector a duplicate license fee of five dollars (\$5.00).

(Prior code § 3-1.115)

5.04.160 - Licenses—Posting and carrying— Identification symbols.

- A. Posting. Any licensee transacting and carrying on business at a fixed place of business in the city shall keep the license posted in a conspicuous place upon the premises where such business is carried on.
- B. Carrying. Any licensee transacting and carrying on business, but not operating at a fixed place of business in the city, shall keep the license upon his or her person at all times while transacting and carrying on the business for which it is issued.
- C. Identification Stickers, Tags, Plates and Symbols. Whenever identifying stickers, tags, plates or symbols have been issued for each vehicle, device, machine or other piece of equipment included in the measure of a license tax, the person to whom such stickers, tags, plates or symbols have been issued shall keep firmly affixed upon each vehicle, device, machine or piece of equipment the identifying sticker, tag, plate or symbol which has been issued therefor at such locations as are designated by the collector. Such sticker, tag, plate or symbol shall not be removed from any vehicle, device, machine or piece of equipment kept in use during the period for which the sticker, tag, plate or symbol was issued. No person shall fail to affix any such identifying sticker, tag, plate or symbol to

Title 5 - BUSINESS LICENSES AND REGULATIONS

Chapter 5.04 - BUSINESS LICENSES GENERALLY

the vehicle, device, machine or piece of equipment for which it was issued at the location designated by the collector. No person shall give away, sell or transfer such identifying sticker, tag, plate or symbol to another person or permit its use by another person.

(Prior code § 3-1.116)

5.04.170 - Taxes—Payment.

- A. Unless otherwise specifically provided in [Chapter 5.08](#) of this title, all annual license taxes shall be due and payable in advance on July 1st of each year; provided, however, license taxes covering new operations commenced after July 1st may be prorated for the balance of the license period but not for less than one-half the full license tax. Licenses shall not be prorated other than for an annual period.
- B. Except as otherwise provided in [Chapter 5.08](#) of this title, license taxes, other than annual license taxes, shall be due and payable as follows:
 - 1. Semiannual license taxes measured by gross receipts, on January 1st and July 1st of each year;
 - 2. Quarterly license taxes measured by gross receipts, on January 1st, April 1st, July 1st and October 1st of each year;
 - 3. Monthly license taxes measured by gross receipts, on the first day of each and every month;
 - 4. Weekly flat rate license taxes, on Monday of each week in advance;
 - 5. Daily flat rate license taxes, each day in advance; and
 - 6. Other flat rate license taxes shall be payable in advance on the first day of business and thereafter on the first day of any applicable period.

(Prior code § 3-1.117)

5.04.180 - Taxes—Delinquencies.

- A. For failure to pay a license tax when due, the collector shall add a penalty of ten (10) percent of the license tax on the last day of each month after the due date thereof; provided, however, the amount of such penalty to be added shall in no event exceed fifty (50) percent of the amount of the license tax due.
- B. No license or sticker, tag, plate or symbol shall be issued, nor shall one which has been suspended or revoked be reinstated or reissued, to any person who, at the time of applying therefor, is indebted to the city for any delinquent license tax, unless such person, with the consent of the collector, enters into a written agreement with the city, through the collector, to pay such delinquent taxes, plus six percent simple annual interest upon the unpaid balance, in monthly installments or oftener, extending over a period of not to exceed one year.
- C. In any agreement so entered into, such person shall acknowledge the obligation owed to the city and agree that, in the event of a failure to make the timely payment of any installment, the whole amount unpaid shall become immediately due and payable and that his or her current license shall be revocable by the collector upon thirty (30) days notice. In the event legal action is brought by the city to enforce the collection of any amount included in the agreement, such person shall pay all costs of suit incurred by the city or its assignee, including a reasonable attorney's fee. The execution of such an agreement shall not prevent the prior accrual of penalties on unpaid balances at the rate set forth in this section, but no penalty shall accrue, on account of taxes included in the agreement, after the execution of the agreement and the payment of the first installment and during such time as such person shall not be in breach of the agreement.

Title 5 - BUSINESS LICENSES AND REGULATIONS

Chapter 5.04 - BUSINESS LICENSES GENERALLY

(Prior code § 3-1.118)

5.04.190 - Taxes—Refunds.

No refund of an overpayment of the taxes imposed by this chapter shall be allowed in whole or in part unless a claim for a refund is filed with the collector within a period of three years after the last day of the calendar month following the period for which the overpayment was made. Any such claim for a refund of the amount of the overpayment shall be filed with the collector on a form furnished by him or her and in the manner prescribed by him or her. Upon the filing of such a claim and when he or she determines that an overpayment has been made, the collector may refund the amount overpaid.

(Prior code § 3-1.119)

5.04.200 - Evidence of doing business.

When any person, by use of a sign, circular, card, telephone, book or newspaper shall advertise, hold out or represent that he or she is in business in the city or when any person holds an active license or permit issued by a governmental agency indicating that he or she is in business in the city and such person fails to deny by a sworn statement given to the collector that he or she is not conducting a business in the city after being requested to do so by the collector, such facts shall be considered prima facie evidence that he or she is conducting a business in the city.

(Prior code § 3-1.120)

5.04.210 - Rules and regulations.

The collector may make rules and regulations not inconsistent with the provisions of this chapter as may be necessary or desirable to aid in the enforcement of the provisions of this chapter.

(Prior code § 3-1.121)

5.04.220 - Information confidential.

It is unlawful for the collector or any person having an administrative duty pursuant to the provisions of this chapter to make known in any manner whatever the business affairs, operations or information obtained by an investigation of the records and equipment of any person required to obtain a license or pay a license tax or any other person visited or examined in the discharge of official duty or the amount or source of income, profits, losses, expenditures or any particular thereof set forth in any statement or application or to permit any statement or application or copy of either or any book containing any abstract or particulars thereof, to be seen or examined by any person; provided, however, the provisions of this section shall not be construed to prevent:

- A. The disclosure to or the examination of records and equipment by, another city official, employee or agent for the collection of taxes for the sole purpose of administering or enforcing any provision of this chapter or collecting the taxes imposed by this chapter;
- B. The disclosure of information to or the examination of records by, federal or state officials or the tax officials of another city or county or city and county, if a reciprocal arrangement exists or to a grand jury or court of law upon a subpoena;
- C. The disclosure of information and the results of an examination of the records of a particular taxpayer or relating to a particular taxpayer, to a court of law in a proceeding brought to determine the existence or amount of any license tax liability of the particular taxpayer to the city;

Title 5 - BUSINESS LICENSES AND REGULATIONS

Chapter 5.04 - BUSINESS LICENSES GENERALLY

- D. The disclosure, after the filing of a written request to that effect, to the taxpayer himself or herself or to his or her successors, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, of information as to the items included in the measure of any paid tax, any unpaid tax or any amount of tax required to be collected, including interest and penalties; provided, however, the collector may refuse to make any disclosure referred to in this subsection when, in his or her opinion, the public interest would suffer thereby;
- E. The disclosure of the names and addresses of persons to whom licenses have been issued and the general type or nature of their business;
- F. The disclosure, by way of public meeting or otherwise, of such information as may be necessary to the council in order to permit it to be fully advised as to the facts when a taxpayer files a claim for a refund of license taxes or submits an offer of compromise with regard to a claim asserted against him or her by the city for license taxes or when acting upon any other matter; and
- G. The disclosure of general statistics regarding taxes collected or business done in the city.

(Prior code § 3-1.122)

5.04.230 - Appeals.

Any person aggrieved by any decision of the collector with respect to the issuance or refusal to issue the license required by the provisions of this chapter may appeal to the council by filing a notice of appeal with the city clerk. The council shall thereupon fix a time and place for a hearing on such appeal. The city clerk shall give notice to such person of the time and place of the hearing by serving such notice personally or by depositing it in the United States Post Office at Colfax, California, postage prepaid, addressed to such person at his or her last known address. The council shall have the authority to determine all questions raised on such appeal. No such determination shall conflict with any substantive provision of this chapter.

(Prior code § 3-1.123)

5.04.240 - Enforcement.

- A. It shall be the duty of the collector and he or she is directed, to enforce each and all of the provisions of this chapter and the chief of police shall render such assistance in the enforcement of the provisions of this chapter as may from time to time be required by the collector or the council.
- B. The collector, in the exercise of the duties imposed upon him or her by the provisions of this chapter and acting through his or her deputies or duly authorized assistants, shall examine or cause to be examined, all places of business in the city to ascertain whether the provisions of this chapter have been complied with.
- C. The collector and each and all of his or her assistants and any police officer shall have the power and authority, upon obtaining an inspection warrant therefor, to enter, free of charge and at any reasonable time, any place of business required by the provisions of this chapter to be licensed and demand an exhibition of the license for such business. Any person having such license theretofore issued in his or her possession or under his or her control who wilfully fails to exhibit the license on demand shall be guilty of a misdemeanor. It shall be the duty of the collector and each of his or her assistants to cause a complaint to be filed against any and all persons found to be violating any of the provisions of this chapter.

(Prior code § 3-1.124)

Title 5 - BUSINESS LICENSES AND REGULATIONS

Chapter 5.04 - BUSINESS LICENSES GENERALLY

5.04.250 - Debt to city.

The amount of any license tax and penalty imposed by the provisions of this chapter shall be deemed a debt to the city. An action may be commenced in the name of the city in any court of competent jurisdiction for the amount of any delinquent license tax and penalties.

(Prior code § 3-1.125)

5.04.260 - Effect of provisions on other laws.

- A. Neither the adoption of this chapter, nor its superseding of any portion of any other law of the city, shall in any manner be construed to effect any prosecution for the violation of any other law, nor be construed as a waiver of any license or any penal provision applicable to any such violation, nor be construed to affect the validity of any bond or cash deposit required by any law to be posted, filed or deposited and all rights and obligations thereunto appertaining shall continue in full force and effect.
- B. Where a license for revenue purposes has been issued to any person by the city and the tax has been paid for the business for which the license has been issued pursuant to the provisions of any law heretofore enacted and the term of such license has not expired, the license tax set forth in this chapter for such business shall not be payable until the expiration of the term of such unexpired license.

(Prior code § 3-1.126)

5.04.270 - Violation—Penalty.

- A. Any person violating any of the provisions of this chapter or knowingly or intentionally misrepresenting to any officer or employee of the city any material fact in procuring the license or permit provided for by this chapter shall be punishable as set forth in [Chapter 1.24](#) of this code.
- B. All remedies prescribed by the provisions of this chapter shall be cumulative and the use of one or more remedies by the city shall not bar the use of any other remedy for the purpose of enforcing the provisions of this chapter.

(Prior code § 3-1.127)

5.04.280 - License revocation.

Any violation of local, state or federal law the subject of which is required in order to initiate, conduct or continue operating the business for which a business license is required shall be cause for revocation of an existing business license issued under this chapter.

(Ord. 392, 1992: prior code § 3-1-128)