

## CHAPTER 110: BUSINESS LICENSING

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***Cross-reference:***

*Occupational Licensing, see Ch. 111*

### **§ 110.01 LICENSE REQUIRED; PENALTY FOR DELINQUENCY.**

(A) It shall be unlawful for any person to engage in any business, occupation, profession, trade, or calling hereinafter mentioned in the city until such person has first paid the application of license tax to the City Clerk and has obtained from the Clerk the license as hereinafter specified and required. If any such license is not procured on or before January 31 in each year, there shall be added to the license tax a penalty as described in § 110.99 below, provided further, that any business commencing business after the January 31 shall pay the license tax required in this chapter and on failure to pay same within 30 days after commencing the business, there shall be assessed to the license tax a penalty as described in § 110.99 below.

(B) All the licenses shall have printed or stamped on the face of same, in large figures, the year for which same are issued, and it shall be the duty of the person procuring or having such license to keep same posted or otherwise exposed on some conspicuous place in his place of business, where the same shall at all times be within the public view.

(C) No person except as otherwise provided herein under the classification of “merchant, retail” and “merchant, wholesale” shall be authorized to do any business there under, other than that specifically set out in such license.

(Ord. passed 12-23-91; Am. Ord. 03-12-01, passed 12-15-03; Am. Ord. 21-10-01, passed 10-18-21)  
Penalty, see § 110.99

#### **§ 110.02 LICENSING REQUIREMENTS FOR NONRESIDENTS.**

(A) It shall be unlawful for any person who is a nonresident of the city, or has his place of business outside the city limits to engage in any business, occupational, profession trade, or calling hereinafter mentioned in the city until the person has first paid the amount of license tax to the City Clerk and has obtained from him or her the license as hereinafter specified. If any license tax is not so paid and the license procured on or before January 31 in each year there shall be added to the license tax a penalty as described in § 110.99 below, any business commencing after January 31 shall produce the required license written 30 days of commencing business upon failure to do so a penalty as described in § 110.99 shall be assessed and paid.

(B) The license shall be required of any person residing outside the city or having a place of business outside the city limits if the person shall engage in any business, occupation, profession, trade, or calling hereinafter mentioned the city, and who actually solicits and accepts business by holding himself out as engaging in the business the same as any person residing in the city and engaged in a similar business, occupation, profession, trade, or calling.

(C) No resident to whom any license is issued as herein provided for, shall be authorized to do any business thereunder other than that specified in the license.  
(Ord. passed 12-23-91; Am. Ord. 03-12-01, passed 12-15-03; Am. Ord. 21-10-01, passed 10-18-21)  
Penalty, see § 110.99

#### **§ 110.03 LICENSE NOT TRANSFERABLE.**

Each license shall state the name of the person to whom it is issued, and no license shall be assignable or transferable, nor shall any license authorize any person other than the one mentioned in the license to do any business or to follow any occupation, profession, trade, or calling other than that provided in the license. There shall be a separate license for each place of business, and each branch store or separate establishment shall be construed as a separate unit for the purpose of license taxes as provided in this chapter.

(Ord. passed 12-23-91; Am. Ord. 03-12-01, passed 12-15-03)

**§ 110.04 TERM OF LICENSE; REFUNDS.**

All licenses granted under this chapter, except as otherwise herein provide, shall expire on January of each and every year, and no license, except as otherwise herein provided shall be issued for a less period of time than six months. No portion of any license tax shall be refunded to any person, firm, company, or corporation, or to anyone else for their use or benefit, except that a person who purchases the license prior to February 1, may request a refund up until March 1, of that year and City Clerk is authorized to grant such refund. Thereafter, the City Clerk is authorized to deny all requests for license refunds. There is hereby granted an automatic extension of 30 days for the renewal of any occupation or business that expired on January 1 following the date of issue.

(Ord. passed 12-23-91; Am. Ord. 03-12-01, passed 12-15-03) Penalty, see § 110.99

**§ 110.05 ADVERTISEMENT AS CONCLUSIVE EVIDENCE.**

An advertisement of any person, that he or she is engaged in by calling, occupation, trade, business, or profession, for the carrying on of which a license is required under this chapter, shall be conclusive evidence that the license tax as provided by this chapter shall be due and owing.

(Ord. passed 12-23-91; Am. Ord. 02-12-01, passed 12-15-03) Penalty, see § 110.99

**§ 110.06 APPLICATION FOR LICENSE.**

(A) Every person desiring to procure a license, as herein provided, shall when required, make application in writing to the City Clerk, giving and disclosing the information necessary to enable the City Clerk to determine the amount of license tax to be paid, the character of business to be conducted, and any other facts that may be necessary or proper to determine whether the applicant for the license shall be granted the license applied for, and in order to ascertain any facts necessary to determine the amount of license tax to be paid. The City Clerk may require each applicant, so applying, to furnish the information under oath as may be so required.

(B) The City Clerk shall prepare a uniform application for the business license which is to be prepared by each applicant for any business or person, seeking license to do business within the corporate limits of the city and no license shall be issued for which an application has not been submitted to the Clerk/Treasurer.

(Ord. passed 12-23-91; Am. Ord. passed 12-23-92; Am. Ord. 03-12-01, passed 12-15-03) Penalty, see § 110.99

**§ 110.07 REVOCATION OF LICENSE.**

On violation of any provision of this chapter, any other ordinance, or laws of the state by any person holding a license to engage in any business, profession, trade, or calling as herein provided, the license may be revoked by the Council, and the judgment or conviction in any court of competent jurisdiction

of a violation of any of the provisions of this chapter or any other ordinance or laws of the state shall be conclusive evidence of the violation.

(Ord. passed 12-23-91; Am. Ord. 03-12-01, passed 12-15-03) Penalty, see § 110.99

#### **§ 110.08 ISSUANCE OF LICENSE FOR INTERVENING PERIOD.**

If any person who is engaged in any of the business, callings, occupations, or professions desires to engage in the business for less than a full business year, his license shall be issued by the City Clerk for the fractional part of the year and made to expire as herein provided and he shall be charged a proportionate part of the license tax for the period so engaged by him in his business, calling, occupation, or profession, except that this shall not apply to any temporary license as is provided for in this chapter, nor to any business, calling, occupation, or profession designated "Not Prorated." In the case of these businesses, the license fee for a full year shall apply, regardless of the date of issuance, and the license shall expire on January 1 following the date of issuance.

(Ord. passed 12-23-91; Am. Ord. 03-12-01, passed 12-15-03) Penalty, see § 110.99

#### **§ 110.09 ENFORCEMENT.**

It shall be the duty of the Code Enforcement Officer, Chief of Police and the Police Department, to see that any person, firm, company, or corporation doing business in the city has the license required by law and he shall cause citations to be issued for violations hereunder.

(Ord. passed 12-23-91; Am. Ord. 03-12-01, passed 12-15-03)

#### **§ 110.10 DISPOSITION OF FUNDS; CREDIT TO GENERAL REVENUE FUND.**

All money derived from license taxes under the provisions of this chapter shall be paid to the City Treasurer and placed to the credit of the general revenue fund of the city and shall be used and expended in defraying the current and incidental expenses of the city. A fee of \$2 will be added to each license issued, to be listed as maintenance fee on the license receipt.

(Ord. passed 12-23-91; Am. Ord. 03-12-01, passed 12-15-03; Am. Ord. 16-12-04, passed 12-19-16)

#### **§ 110.11 LICENSE TAX SCHEDULE.**

Every person, before engaging in any business, occupation, profession, trade, or calling hereinafter mentioned and described shall pay the license tax provided and set opposite the name of the business, occupation, profession, trade, or calling for which license taxes are required, together with the amount of the license tax, the same applying to each business location, except as otherwise specifically set out.

*Business Type Level 1 — Annual License Tax \$200*

Accountant  
Auto dealer (new)  
Architects  
Attorney-at-law  
Billiard and pool room (with valid entertainment permit)  
Cable TV  
Chiropractor  
Civil engineer  
Concrete dealer  
Convenient store with gasoline pumps  
Convalescent/nursing home  
Counselor (with valid state license)  
Dentist  
Doctors  
Drug store/pharmacy (including one licensed pharmacist)  
Electrician  
Engineer  
Entertainment center (with valid entertainment permit)  
Farm implements sales  
Farm supply store  
Finance company  
Funeral home/undertaker  
Furniture (new and used)  
Grocery store or supermarket (three or more sale lanes)  
Hardware  
Hotels/motels  
Hospital  
Industries (25 + employees)  
Insurance agency (includes one licensed broker)  
Investment services (and one licensed broker)  
Leasing staff services/temp services  
Loan agency Lumber dealers  
Manufacturers (with 25 + employees)  
Medical clinic (includes one licensed physician)  
Medical home care  
Mobile home sales  
Natural gas distribution  
Newspaper (publishing and distribution)  
Ophthalmologist  
Opticians  
Optometrist  
Orthodontist

***Business Type Level 1 — Annual License Tax \$200 (Cont'd)***

Osteopath  
Package liquor store  
Pawn shop (with applicable state permit or license)  
Pharmacist  
Pharmacy or drug store  
Physicians  
Plumber  
Property management and maintenance  
Radio or television broadcasting  
Real estate agency (see level 4 for independent agent listings)  
Restaurant (with seating for 50 or more)  
Sports promotions (FLW)  
Surveyor  
Tattoo/body art (with applicable state and local health department permits and license)  
Vending machines  
Veterinarian  
Wholesale packaging and distribution

***Business Type Level 2 — Annual License Tax \$150***

Amusement park (with applicable entertainment permit)  
Appliance repair  
Appliance sales Auctioneer  
Auto dealer (used cars)  
Auto design shop  
Automobile accessory shop  
Automobile garage or mechanic  
Body shop  
Bottling company  
Brick layer/masonry  
Car wash  
Clean-up shop  
Collection agency  
Computer sales (support or repair) Concrete finishing  
Dairy/milk distributor  
Dairy/milk distributor  
Day care center (children or adult)  
Department store  
Drive-in restaurant  
Electrical supplies  
Electronic sales  
Electronic services

***Business Type Level 2 — Annual License Tax \$150 (Cont'd)***

Farm implements (used)  
Furniture store (used)  
Gas and oil distributor  
Grocery store (under three sales lanes)/market  
General contractor (residential and commercial) which includes any one or more of the following services:  
    Carpentry, carpet/flooring, house moving installation, cabinet maker, electrical, masonry, paving, plumbing, roofing, utility, vinyl siding, and the like.  
Glass sales and installation  
Gym/fitness center/weight or aerobic room  
Heating and cooling contractor  
Jewelry store  
Kindergarten/nursery/day care  
Machine shop  
Manufacturers (less than 25 employees)  
Meat processing  
Newspaper  
Photographer (each)  
Photography studio (one photographer)  
Plastering contractor  
Propane gas distribution  
Publisher  
Radio or television repair  
Real estate agent  
Restaurant (seating less than 50)  
Satellite sales  
Service station  
Vapor store  
Wallpaper and paint store  
Welder repair shop

***Business Type Level 3 — Annual License Tax \$100***

Aerobic instructor  
Advertising  
Antique mall/shop (see level 7 for booth listing)  
Bakery  
Barber shop (includes one licensed barber) (see Level 6 for additional barber licensing requirement)  
Baseball instruction  
Beauty shop (includes one licensed beautician) (see Level 6 for beautician and chair rental licensing requirements)  
Bookstore  
Camera shop

***Business Type Level 3 — Annual License Tax \$100 (Cont'd)***

Carpet cleaning  
Caterer  
Coffee and tea distributors  
Clothing store  
Dance instructor  
Delicatessen  
Department store  
Dispatching service for freight/truck lines  
Dry cleaner  
Equipment rental  
Feed store  
Fish market  
Florist  
Fountain/snack bar  
Frozen foods  
Fruit stand  
Garden nursery  
General maintenance/repairman  
Gift shop  
Gymnastic instructor  
Hearing aid sales & services  
Hobby/novelty shops  
Home inspector  
Landscaping  
Laundries  
Lawn care  
Meat market  
Miniature golf course  
Motorcycles/ATV sales  
Monument sales  
Music store office equipment  
Office equipment  
Office supplies  
Parcel delivery  
Painters and paper hangers  
Pet shop  
Pest control  
Plumbing supplies  
Printing shop  
Private investigator  
Salon/spa (includes one operator with local or state health department approval) (see Level 6 for additional licensing requirements)  
Second-hand dealer



***Business Type Level 3 — Annual License Tax \$100 (Cont'd)***

Sewing - commercial - alterations/embroidery  
Shoe repair  
Sign painters  
Signs (electrical and neon)  
Skating rink  
Sporting goods  
Storage buildings  
Tack shop  
Tailor and alteration shop  
Tanning salons  
Taxi service  
Tire repair  
Tire sales  
Tobacco store  
Trailer park  
Travel agency  
Tree care/trimming  
Tire repair  
Tire sales  
Uniform rental  
Upholstery shop  
Vacuum cleaner sales and services  
Vehicles for hire  
Video sales and rentals  
Welding  
Wrecker service

***Business Type Level 4 — Annual License Tax \$75***

Distributors and solicitors not located in the city but providing services to customers in the city shall include but not be limited to the following:

Janitorial services  
Pressure washer service  
Trash haul  
Vendor: Auto parts  
Vendor: Books  
Vendor: Bottled drinks  
Vendor: Coffee and tea  
Vendor: Directories  
Vendor: Drugs  
Vendor: Fertilizer

***Business Type Level 4 — Annual License Tax \$75 (Cont'd)***

Vendor: Fire extinguisher service  
 Vendor: Frozen foods  
 Vendor: Ice  
 Vendor: Jewelry  
 Vendor: Magazines and periodicals  
 Vendor: Meat/milk  
 Vendor: Novelty merchandise  
 Vendor: Monument  
 Vendor: Newspaper/periodicals  
 Vendor: Rock, sand, or lime  
 Vendor: Snack foods (candy, chips, nuts, and the like)

***Business Type Level 5 - Annual License Tax \$500***

Any business not otherwise listed herein selling retail or wholesale in the city shall be considered a miscellaneous classification and the required fee of \$50 paid.

***Business Type Level 6 — Annual License Tax \$50***

Barber (each) valid after “umbrella” barber shop secured its license.

Beautician (each) valid after “umbrella” beauty shop/salon secured its license.

This includes: cosmetologist, nail technicians, manicurist, facial services if licensed according to health operating rules and regulations. With exception to massages operating under the umbrella of barber shops, beauty shops, salons, and spas. The masseur/masseuse must be operating under all the health rules and regulations, with the approval of the health department, and will be licensed as follows: If renting a chair, it will be treated as a “booth rental listed in business type Level 6 of \$25; if using a table or more than one table, still following all the guidelines fore mentioned regarding health standards, renter will be required to purchase a separate license for each table the masseur/masseuse has in the umbrella establishment.

***Business Type Level 7 — Annual License Tax \$10***

Antique booths may be issued individual licenses when the umbrella mall or store has been issued a valid business license. Flea market booth may be issued after the umbrella mall or center has been issued a valid business license.

***Business Type Level 8 — Annual License Tax \$500***

Itinerant merchant - to conduct a temporary business of disposing of goods, wares, or merchandise of any kind by retail or otherwise within the city.

***Business Type 10 — Farm Produce***

Periodical sales of self-produced farm products and garden vegetables shall be exempt provided these sales are conducted on the premises of a business holding a valid Level 1 or Level 2 business license issued under this chapter.

(Ord. passed 12-23-91; Am. Ord. passed 12-23-92; Am. Ord. 03-12-01, passed 12-15-03; Am. Ord. 16-12-04, passed 12-19-16) Penalty, see § 110.99

**§ 110.99 PENALTY.**

(A) The following penalties shall be assessed for business licenses that are over 30 days delinquent:

(1) A penalty of 10% of the business license due shall be assessed for delinquencies paid after 30 days when due;

(2) A penalty of 30% of the business license due shall be assessed for delinquencies paid after 60 days when due; and

(3) A penalty of 50% of the business license due shall be assessed for delinquencies paid after 90 days when due.

(B) For nonpayment of the license tax within 60 days after the tax was due, the City Council may instruct the police to prohibit the business from engaging in or following his or her occupation or business within the city and may have legal proceedings commenced against the business owner to prohibit any further business in the city limits until the business license is obtained.

(C) License taxes and penalties may be recovered as other delinquent taxes, which includes the possibility of a lien being placed on the business property for non-payment.

(D) Any person, firm, or corporation violating any provision of this chapter for which no penalty is otherwise provided shall be guilty of a misdemeanor and shall be subject to a fine of up to \$500, imprisonment for 30 days or both such fine and imprisonment.

(Am. Ord. 03-12-01, passed 12-15-03; Am. Ord. 21-10-01, passed 10-18-21)

