

**CHAPTER 17**

**LICENSES, TAXATION AND MISCELLANEOUS BUSINESS REGULATIONS1**

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**ARTICLE I. GENERALLY**

**Secs. 17-1 - 17-10. Reserved.**

## 2ARTICLE II. BUSINESS OR OCCUPATION LICENSE TAXES

### Sec. 17-11. Definitions.

For the purposes of this article, the following words or phrases shall have the meanings respectively ascribed to them by this section:

Abstract agency. Any office or place in the city where abstracts of title to real estate are prepared, extended or certified to by an abstractor for a charge.

Amusement. Any coin-operated machine in the city, including but not limited to, pinball machines, shuffleboard court or table machines and hobby horse machines, the operation of which is designed to amuse or entertain the user of the machine for a consideration.

Architect. Any person who plans or designs buildings or premises for others in the city, or who supervises or oversees the alteration, construction, repair or remodeling of same for a consideration.

Artist. Any person skilled in any of the arts of music, painting or sculpture, who engages in or practices such art in the city for a consideration.

Auctioneer. Any person who sells or offers to sell any goods, wares or merchandise, real or personal property, or any interest therein, at public outcry to the highest bidder for a fee or commission in the city; provided, that any sheriff, deputy sheriff or the administrator, executor or guardian of any estate making a public sale pursuant to an order of any court, or the trustee of any deed of trust or the holder of any chattel mortgage shall not be deemed to be an auctioneer for the purpose of making or attempting to make a sale of property in their capacity as an officer of the court or as administrator, executor, guardian, trustee or mortgagee.

Auction store. Any place, stand or store in the city where goods, wares, merchandise or personal property of any kind is regularly sold at public outcry to the highest bidder.

Auto and truck rental agency. Any person in the city who rents or leases, or offers for rent or lease in the city, any automobile, truck or motor vehicle of any kind for a consideration.

Automobile agency. Any person who sells or trades, or offers to sell or trade in the city, automobiles, trucks, trailers or busses which are not the property of such person, for a consideration, as the employee, agent or representative of a nonresident manufacturer, owner or dealer.

Automotive dealer. Any person who shall buy, for the purpose of sale or trade, or who shall sell, trade or offer to sell or trade, any new or used automobiles or motor vehicles in the city for a consideration.

Auto wrecking shop. Any shop or establishment in the city where motor vehicles are repaired, rebuilt or remodeled for a consideration, or where motor vehicles are wrecked or dismantled and their parts sold. Such term shall include a garage.

Auto yard. Any yard, lot, space or enclosure in the city, except government-owned facilities, where motor vehicles are parked or permitted to be parked on private premises for a consideration.

Bakery Any shop, stand, store or place in the city where bread, cakes, cookies, doughnuts, pies, pastries or similar products are manufactured, prepared, sold or offered for sale for a charge, except in connection with a business for which a merchant's license has been issued in instances where the business does not manufacture such products.

Bank. Any establishment or place of business in the city where money or valuables are kept, deposited, issued or exchanged for others for a consideration.

Barbershop. Any shop, room or place in the city where any person cuts, trims, washes the hair or performs any service for persons or any materials or substances are sold which are designed to maintain or enhance the appearance of such persons for a consideration.

Beauty parlor. Any shop, room or place in the city where for a consideration any person cuts, trims, washes the hair or performs any service for persons or any materials or substances are sold which are designed to maintain or enhance the appearance of such persons.

Beauty school. Any place in the city where for a consideration or tuition instruction, schooling or teaching is given to others in the art of maintain, enhancing and improving the physical appearance or beauty of other persons.

Bicycle shop. Any place in this city where, for a consideration, bicycles are sold or repaired.

Billiard table. Any table, platform or device in the city designed and used for the playing of the game of billiards, for the use of which a charge is made.

Boarding house Any house or place in the city where regular meals are served and sold by the day, week, month or on an individual meal basis, except hotels, taverns, restaurants or lunch counters.

Bookbinder. Any person who makes, binds or repairs books or pamphlets of others for a consideration, at any shop or place in the city.

Bowling alley. Any building or place in the city equipped with lanes and used for purposes of bowling or playing the game of tenpins where an admission or charge is made to engage in such activity.

Boxing or wrestling exhibitions. Any place in the city where members of the public are permitted to witness boxing or wrestling matches for a consideration or charge.

Broker. Any person in the city who acts, or offers to act, as the agent or representative of others in the purchase or sale of stocks, bonds or other securities and receives or charges a fee or commission for such service.

Business. All vocations, occupations, professions, enterprises, establishments and all other kinds of activities and matters specifically defined in this section, and such other vocations, occupations, professions, enterprises or establishments which this city is authorized to tax under state law.

Butcher. Any person who shall kill, cut, prepare or sell, or offer to sell, in the city any fresh meat in quantities less than one quarter of a carcass for a consideration, except a person licensed as a grocer or a merchant.

Cabinetmaker shop. Any place in this city where cabinets or furniture are made or repaired by others, for a consideration or charge, or any person who installs cabinets in this city, when such cabinets have been made or repaired outside of the city, for a consideration or charge.

Carnival. Any collection or group of stands, shows or entertainment devices in the city commonly included within the term "fair" or "carnival," which are attended by the public upon payment of a charge.

Car wash. Any place or structure in the city where motor vehicles are washed for a charge, whether by the owner or operator of the vehicle or otherwise.

Cigar and tobacco stand. Any shop, store, stand or place in the city where cigars, cigarettes or tobaccos are sold, offered for sale, vended or distributed.

Circus Any dog, pony, wild animal or variety show exhibited in the city in a tent or group of tents, upon collection of a charge.

Cleaning and pressing establishment. Any shop, stand or place of business in the city where clothing is washed, pressed, cleaned or otherwise renovated for a charge or consideration.

Coal dealer. Any person who sells, delivers or offers to sell or deliver in the city, at any office or yard, any coal or coke to others for a charge or consideration.

Collection agency. Any person in the city, except a licensed attorney at law, who for a fee or commission, attempts to collect or collects notes, accounts or obligations due to others.

Concert. Any musical program in the city to which an admission is charged, excepting programs of any public or parochial school.

Confectioner. Any person who sells or offers for sale any candies, nuts, popcorn, chewing gum, fruits, ice cream, sweet meats, cold drinks, light lunches or other confections in the city except a person duly licensed as a druggist or merchant.

Contractor or subcontractor. Any person who agrees or contracts with another, for a fee or consideration to build, construct, remodel, plaster, or aid in building, constructing, remodeling or plastering any building, or any structure, sewer, sidewalk, or street in this city, or any person who builds any structure of any kind, for sale in this city, except one who, for himself, builds a home or structure to be occupied by himself.

Dairy. Any person who shall buy or sell or offer for sale any milk, cream or other milk products within the city at any store, stand or place, except hotels, restaurants, lunch counters or any other place operating under a merchant's license.

Dance hall. Any place in the city where public dances or balls are held and conducted or instruction is given in the art of dancing for a charge or consideration.

Dancing school or studio. Any place in the city where instruction is given or knowledge imparted to others for a consideration in the art of the dance or ballet.

Druggist. Any person who compounds and sells or offers for sale any drugs or medicines or any of the articles or things commonly found in drug stores at any place, stand or store in the city for a consideration.

Dye works. Any shop, store, stand or place in the city, where for a consideration, clothing or other articles are dyed, colored or bleached.

Employment agency or office. Any person or establishment in the city, excluding governmental agencies,

who or which, for a consideration, seeks, finds or offers to find employment for others.

Express company agency. Any office, depot or establishment in the city where property or other articles are accepted or received for shipment by express or from which articles shipped by express are held for delivery for a charge or consideration.

Exterminators. Any person who exterminates or kills off termites, rodents and/or other insects.

Florist. Any person who sells or offers to sell any flowers, shrubbery or decorative plants for a consideration at any stand, store, shop or place in the city.

Flour mill. Any mill or factory in the city where wheat, corn or other cereal grains are handled, ground or processed into flour, meals or feeds and offered for sale to others for a charge.

Foreign coffee or tea agent or dealer Any person who sells, or offers for sale, within the city any coffee, tea, spices, extracts or similar products, which products are at the time owned or held by a nonresident person.

Fortune-teller. Any person who shall predict or purport to foretell, read or prophesy any future events or occurrences in the city by any means or manner for others for a charge or consideration.

Grocer. Any person who stocks, sells or offers to sell food or food products in the city to others for a consideration, other than a person who is engaged in business as a butcher only.

Gross receipts. The total amount of the selling price for all sales of materials, goods, wares or merchandise, and the total amount of commission or other remuneration charged or received 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 sale of materials, goods, wares or merchandise. Included in gross receipts shall be receipts, cash, credits and property of any kind or nature, without any deduction therefor on account of the cost of the property sold, the cost of the materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever, receipts of agents, brokers or trustees received as commissions, fees earned, charges of any nature made or compensation of any nature received for the performance of any services as agent, broker or trustee, or profits received when such agent, broker or trustee participates as a principal in any transaction. The following shall be excluded from gross receipts; provided, that the books of account segregate the amounts so as to reflect these exclusions:

1. Cash and trade stamp discounts allowed and taken on sales.
2. Value of property accepted as part of the price for subsequent resale.
3. Any sales and excise taxes collected which are separately stated and collected for and paid to a governmental agency.
4. Such part of the sale price of property returned by the purchase as is refunded either in cash or in credit.
5. Receipts of refundable deposits, except those forfeited and taken into the income of the business.
6. Collections for others, where the business is acting as an agent or trustee to the extent that payments are made to those for whom collected.
7. Sales of real estate by an agent or broker, or sale of commodities, other than insurance, by a commission

broker, except that portion of the sale which represents commissions or other income to the agent or broker.

8. Liquor sales in an amount which, if taxed at the rate of fifty cents (\$0.50) per one thousand dollars (\$1,000.00) of sales, would yield a revenue equal to the annual license tax fee or the actual receipts of liquor sales, whichever is the lesser.
9. Gasoline sales.
10. Receipts from either bowling alleys or pool tables in an amount which, if taxed at the rate of fifty cents (\$0.50) per one thousand dollars (\$1,000.00) of receipts, would yield revenue equal to the annual minimum license fee of seven dollars and fifty cents (\$7.50) per year per bowling alley or pool table, or the actual receipts per alley from the use of bowling alleys, or the actual receipts per pool table from the use of pool tables, whichever is the lesser.

Gymnastics. Any place of business where exercises are taught or performed, with or without the aid of mechanical devices.

Hotel and motel. Any building, group of buildings or establishment containing six (6) or more separate sleeping units in the city which are regularly offered to the public for lodging purposes for a consideration or charge.

Ice cream vendor. Any person selling or vending, or offering to sell or vend, ice cream or other similar products from any wagon, vehicle or other conveyance in the city to others for a consideration.

Ice plant. Any plant, factory, building or stand where ice is manufactured or sold, or vended and distributed to others for a consideration within the city.

Job printing plant. Any plant, shop or establishment in the city which does or offers to do printing for others for a consideration, except when operated in conjunction with a newspaper office.

Junk dealer. Any person who buys or sells or trades in old metals, bottles, paper or paper products, rubber and other similar substances or articles on a salvage basis at any shop, stand or place within the city.

Karate Any person who teaches the art of self-defense without the use of weapons.

Key and locksmith shop Any place in this city where, for a consideration, keys and locks are made, sold and/or repaired.

Laundry Any building, stand or place in the city where the clothing, fabrics or materials of others are washed or ironed for a consideration, except where such service is performed in the home of the person rendering such service or owning such materials.

Laundry agency. Any person who collects, receives or delivers clothes or other fabrics in the city from or to customers and collects the charge for washing same as the employee, agent or representative of a nonresident laundry.

Loan agent Any person who solicits, accepts or receives applications from parties seeking loans, or assists in the closing of such loans or receives payment on such loans in the city for a commission or fee, as the agent, employee or representative of a lender or institution that is not located within the city.

Loan company. Any person, company or organization in the city engaged in the business of lending money or offering to lend money to others for a consideration, either in the form of interest or commission.

Long distance telephone company. Any company engaged in business in this city as a long distance telephone company.

Lumber dealer. Any person who buys or sells, or offers for sale, any lumber or finished wood, or wood products, in the city for a consideration.

Machine shop Any shop, stand or establishment in the city maintaining or operating machines to make, repair or fashion articles of metal or wood, or tools or equipment for others, for a consideration.

Manufacturing agent. Any person who solicits or accepts orders, delivers articles or collects or receives money in the city for a fee or commission as the employee, agent or representative of a nonresident manufacturer.

Manufacturing corporation. Every person or establishment in the city engaged in the conversion of raw materials into articles or substances, goods, wares or merchandise for sale to the public.

Mercantile agent. Any person in the city who collects or assembles information relating to the credit, financial responsibility or reputation of others, for a consideration, for the purpose of furnishing such information to merchants or commercial establishments.

Merchant Any person who shall deal in the selling of any goods, wares, merchandise or services at any store, stand or place occupied for that purpose within the city, retail or wholesale.

Merchant delivery company. Any person engaged in the business of picking up or delivering goods, wares, merchandise or packages in the city for others for a consideration, excluding carriers licensed by the state public service commission, any other state regulatory agency or the Interstate Commerce Commission.

Merry-go-round. Any merry-go-round, ferris wheel, tilt-a-whirl or other similar amusement ride, when operated independently of a circus or carnival, for the enjoyment of which a charge is made.

Miniature golf course. Any ground, premises, stand or place in the city equipped and used for the purpose of playing miniature golf or, golf tee and driving range used by others for a charge.

Minnow and fishbait dealer. Any person who prepares or sells, or offers for sale, any fishbait, including minnows, in the city for a consideration or charge.

Monument dealer. Any person who buys, sells or offers for sale, fashions or manufactures monuments or markers for a charge for consideration within the city.

Movie theater Any place or theater in the city where movies are exhibited to the public upon the charge of an admission fee.

Moving and storage companies. Any person who collects, transports, stores or delivers the household goods of others in the city for a charge or consideration.

Newspaper office. Any shop, plant or establishment in the city where newspapers are prepared, printed and disseminated for sale to the public for a charge.

Nursery stock agent. Any person who sells or distributes or solicits or accepts orders for the sale of plants, trees, shrubs or other nursery products at any place, stand, store or stall in the city.

Oil station. Any station, stand or place in the city where gasoline, oil, antifreeze, wash and grease jobs and other products are sold and supplies for motor vehicles, except where such products are sold and distributed incidentally to the business of a licensed merchant.

Organ dealer. Any person who buys, sells, trades or offers to buy, sell or trade any musical instruments known as an "organ" at any place, stand or store in the city.

Painting and wallpaper contractors. Any person who contracts for painting or wallpapering for any other person, for a consideration or fee.

Palmist. Any person who represents that he has the ability to read or does read or interpret the lines and markings on a person's palm, or the contours of a person's head or body, for a consideration or charge, in the city.

Pawnbroker. Any person who lends or offers to lend money upon the security of personal property deposited with the lender in the city for interest or other form of consideration who deals in the purchase of property on condition that the seller may repurchase the same at a stipulated price, or who displays the insignia or sign of a pawnbroker in the city.

Photographer. Any person in the city who takes pictures of others and develops same for a charge or consideration but who does not sell cameras, film and other photographic supplies at retail.

Piano dealer. Any person who buys, sells, trades or offers to buy, sell or trade any musical instrument known as a "piano" at any place, stand or store in the city.

Pool table. Any table, platform or device in the city designed and used for playing the game of pocket billiards or snooker, for the use of which a charge is made.

Poultry dealer. Any person who buys, sells or deals in domestic fowl at any place, stand or store in the city, except a person licensed as a merchant, grocer, restaurant, hotel or lunch counter.

Private business school. Any place in the city where instruction is given or knowledge imparted to others for a consideration or tuition in the field of business, secretarial practice or other commercial work.

Private investigator Any person, excluding full-time law enforcement officials, attorneys and physicians, who offers or undertakes to investigate any matter and assemble information in the city of a confidential or personal nature for others for a consideration.

Produce dealer. Any person who buys, sells or deals in any edible agricultural or farm products at any store, stand or shop within the city.

Ready-to-wear clothing agency Any person who solicits or accepts orders for present or future delivery, collects or receives money for ready-to-wear clothing as the agent, employee or representative of a nonresident maker or owner, within the city.

Real estate broker. Any person who advertises, claims to be or holds himself out to the public as a real estate broker or dealer and who for a compensation or valuable consideration, as a whole or partial vocation, sells or offers for sale, buys or offers to buy, exchanges or offers to exchange the real estate of others; or who leases or offers to lease, rents or offers for rent the real estate of others; or who loans money for others or offers to negotiate loan secured or to be secured by a deed of trust or mortgage on real property.

Real estate salesman. Any person who for a compensation, or valuable consideration, becomes associated, either directly or indirectly, with a real estate broker to do any of the things done by a real estate broker, as a whole or partial vocation.

Restaurant. Any place or establishment in the city engaged in the business of serving and selling prepared meals, lunches or foods for consumption on the premises through the use of tables, chairs, stools, trays, waitresses and other similar facilities provided for the public.

Sand plant. Any establishment where sand or gravel is mined, pumped, dug or otherwise acquired for sale, or sold or offered for sale, at any location within the city.

Sheet Metal Shop Any place that works with tin or other sheet metal, or that builds, makes, repairs, installs or removes objects composed solely or chiefly of tin or other sheet metal for a charge in the city.

Shoe repair shop Any shop, stand or place in the city where boots, shoes or other footwear is repaired, mended, rebuilt or refurbished for others for a charge.

Shoe shining parlor. Any shop, stand or place in the city where shoes, boots or other footwear is shined, polished or dyed for others for a charge.

Shooting gallery Any place in the city where for a charge or consideration members of the public are permitted to shoot guns at targets for prizes or otherwise.

Sign Contractor Any person who in the city erects billboards, or attaches to billboards, buildings or other structures any bills, notices, posters or other advertising material for a consideration, except legal notices issued by or under the direction of any court.

Skating rink Any place in the city, excluding government-operated places, where persons are invited to skate upon the payment of an admission fee or charge.

Soft drink stand. Any store, stand, shop or place in the city where soft drinks or nonalcoholic beverages are sold or served.

Storage warehouse Any building, structure or place in the city where personal property of others is kept or stored for a consideration.

Street exhibition. Any show, entertainment or exhibition held or conducted upon a public street, alley or highway, or any other public place in the city, to which an admission is charged.

Tailor. Any person who cuts, fashions, makes, repairs or sews clothing for others for a consideration at any place, stand or store within the city.

Tailor-made clothing agency Any person who as the employee, agent or representative of a nonresident tailor or manufacturer, forwards, solicits or accepts orders, takes measurements, makes delivery or collects money

in the city for clothing made to fit the measurements of the purchaser.

Towel, linen, uniform and apron supply company Any person engaged in the business of furnishing and delivering clean towels, linen, uniforms, aprons or similar products to members of the public for a charge or consideration on a regular basis.

Trade Shows. An exhibition, indoors or out-of-doors, at which items are sold from individual locations, with each location being operated independently from the other locations. Trade Show includes but is not limited to antique shows, crafts shows, bazaars and flea markets.

Trailer court Any place in the city where five (5) or more house trailers or mobile homes are permitted to be parked for a consideration or rental on private property.

Travel agency Any person who arranges the transportation for others and assists others in obtaining information about vacations, pleasure tours or journeys in the United States or foreign countries for a consideration or charge.

Truck terminal Any place in the city where motor common carriers maintain their truck terminal or business office for distribution, collection or temporary storage of freight or property of shippers.

Undertaker. Any person who cares for the bodies of deceased persons and undertakes to conduct funerals in the city for a consideration.

Wholesale house. Any house, store or establishment in the city where goods, wares or merchandise of any kind are kept and sold, or offered for sale, to retailers or others for resale by such purchasers.

Wholesale merchant. Any person who sells or offers to sell any goods, wares or merchandise in the city, to retailers or to other persons for purposes of resale by such purchasers.

Wood dealer. Any person who buys, sells or deals in wood or kindling for heating purposes at any place, stand or shop within the city.  
(Code 1977, §§ 22-3, 22-4; Ord. No. 9196, § 1, 11-20-78; Ord. No. 9603, § 1, 9-8-81)

#### **Sec. 17-12. Licenses based on annual gross receipts.**

- A. No person shall engage in business as a merchant without first procuring and having a currently effective business license, paying the license tax prescribed in and complying in all respects with the provisions of this section.
- B. No person shall engage in any of the following businesses without first procuring and having a currently effective business license, paying the license tax prescribed in and complying in all respects with the provisions of this section:

- Auction store.
- Automobile agency.
- Automobile dealer.
- Auto wrecking shop.
- Bakery.
- Bicycle shop.

Bookbinder.  
 Butcher.  
 Cigar and tobacco stand.  
 Confectioners.  
 Dairy.  
 Dance hall.  
 Druggist.  
 Dye works.  
 Florists.  
 Flour mill.  
 Foreign coffee or tea agent or dealer.  
 Grocer.  
 Ice cream vendor.  
 Ice plant.  
 Job printing plant.  
 Laundry.  
 Laundry agency.  
 Lumber dealer.  
 Machine shop.  
 Mercantile agent.  
 Merchant delivery company.  
 Monument dealer.  
 Newspaper office.  
 Nursery stock agents.  
 Oil station.  
 Organ dealer.  
 Piano dealer.  
 Poultry dealer.  
 Produce dealer.  
 Ready-to-wear clothing agency.  
 Ready mix concrete suppliers.  
 Restaurants.  
 Sand plants.  
 Sheet Metal Worker.  
 Shoe repair shops.  
 Shoe shining parlors.  
 Soft drink stands.  
 Tailor-made clothing agency.  
 Undertaker.  
 And all other merchants whatsoever, and all others pursuing like occupations.

C. The cost of a business license for a merchant and all businesses listed in subsections (A) or (B) shall be based on the annual gross receipts of the merchant or other business for the current license year according to the following schedule:

Gross Receipts

Less than \$50,000.00 .....	\$ 25.00
\$50,000.00 but less than \$100,000.00 .....	50.00
\$100,000.00 but less than \$250,000.00 .....	80.00

\$250,000.00 but less than \$500,000.00 .....	120.00
\$500,000.00 but less than \$750,000.00 .....	160.00
\$750,000.00 but less than \$1,000,000.00 .....	200.00
\$1,000,000.00 but less than \$1,500,000.00 .....	225.00
\$1,500,000.00 but less than \$2,000,000.00 .....	250.00
\$2,000,000.00 but less than \$3,000,000.00 .....	275.00
\$3,000,000.00 but less than \$4,000,000.00 .....	300.00
\$4,000,000.00 but less than \$5,000,000.00 .....	325.00
\$5,000,000.00 and over .....	350.00

D. When any person first engages in the city as a merchant or in any business named in subsection (A) or (B), he shall apply to the office of the finance department for a license and file with that office a statement of the bracket within which his estimated gross receipts for the remainder of the current license year will fall and concurrently therewith pay the license tax computed upon such estimated gross receipts according to the bracket system provided in subsection (C) of this section; provided, that the minimum license fee to be paid shall be twenty five dollars (\$25.00). Thereafter, on or before the first day of the following September, such person shall file with the finance department a statement of the bracket within which his actual gross receipts fell during the preceding license year, and pay the additional license fee due, if any, for such license year. If the statement of actual gross receipts indicates that the license fee paid for the preceding license year exceeded the amount which should have been paid, the finance department shall remit the amount overpaid to the licensee. The amount remitted shall not be credited to any fee due for the current license year. Such person shall concurrently file a statement of the estimated bracket applicable to the gross receipts from the business for the current license year in like manner as provided above and pay the license fee based upon such estimated gross receipts for the current license year, computed according to the schedule provided in subsection (c) of this section, and in every succeeding license year the same procedure shall be followed. Such statements shall not be made public or used by the city except for establishing a correct basis for fixing and collecting the amount of the license as provided in this section.

(Code 1977, §§ 22-5, 22-6; Ord. No. 9197, § 1, 11-20-78; Ord. No. 9198, § 1, 11-20-78; Ord. No. 9352, § 1, 11-19-79; Ord. No. 9832, § 1, 9-7-82; Ord. No. 10516, § 1, 10-21-85; Ord. No. 10599, § 1, 3-17-86)

**Sec. 17-13. Business licenses based upon set fees.**

A. No person shall engage in any business named in subsection (b) of this section without first procuring from the finance director's office and having a currently effective license and paying the license tax as provided in subsection (b) of this section.

B. The cost of a license to engage in this City in any of the following businesses shall be as follows:

Abstract agency .....	\$ 40.00
Amusements, per machine .....	5.00
Architects .....	50.00
Artists .....	15.00
Auctioneers, per day .....	10.00
per year .....	50.00
Auto & truck rental agencies .....	75.00
Auto yard, per space .....	2.00
Banks .....	150.00
Banking facilities, per year .....	150.00
Barbershop, for first chair .....	10.00
Plus \$5.00 per year for each additional chair .....	5.00

Bowling alleys, per alley .....	10.00
Beauty parlor, per shop .....	10.00
Plus, per operator .....	5.00
Beauty School .....	50.00
Billiard tables, per table .....	10.00
Bottling works .....	100.00
Boxing or wrestling exhibitions <sup>2</sup> .....	50.00
Business schools (private) .....	60.00
Brokers .....	75.00
Cabinetmaker shops .....	60.00
Carnivals, per day .....	100.00
Car wash, operated independently of a service station or garage .....	60.00
Circus, per day .....	100.00
Cleaning and pressing establishment .....	50.00
Coal dealer .....	40.00
Collection agencies .....	60.00
Concerts, per day .....	5.00
Contractors and subcontractors .....	75.00
Dancing schools or studios .....	60.00
Employment agency or office (private) .....	60.00
Express company agency .....	100.00
Exterminators .....	50.00
Exterminators, itinerants .....	50.00
Plus \$1,000.00 bond	
Fortune tellers .....	100.00
Gymnastics .....	60.00
Hotels and motels, per sleeping unit .....	2.00
Junk dealers .....	75.00
Karate instructors .....	60.00
Key and locksmith shop .....	30.00
Loan company .....	100.00
NOTE: Long distance telephone company was included in ordinance, but not in the Code.	
Long distance telephone company .....	350.00
Manufacturing agent .....	60.00
Manufacturing companies .....	100.00
Merry-go-rounds, per week .....	10.00
Miniature golf course .....	40.00
Minnow and fishbait dealers .....	15.00
Movie theaters .....	100.00
Moving and storage companies .....	75.00
Painting and wallpaper contractors .....	60.00
Palmists .....	100.00
Pawnbroker .....	50.00
Photographers .....	50.00
Pool tables, per table .....	10.00
Private investigators .....	60.00
Real estate brokers .....	60.00
Shooting galleries .....	50.00
Sign Contractors .....	75.00

Skating rink .....	60.00
Storage warehouse .....	75.00
Street exhibitions .....	5.00
Tailors .....	15.00
Taxicabs, per vehicle .....	12.00
Towel, linen, uniform and apron supply services .....	60.00
Trailer courts, per trailer stall .....	2.00
Trade Show Exhibitor, per day .....	5.00
Per year.....	25.00
Travel agencies .....	60.00
Truck terminals .....	100.00
Water service company .....	100.00
Wholesale house .....	100.00
Wholesale merchant .....	100.00
Wood dealers .....	40.00
And all others pursuing like occupations.	

C. Except as otherwise specified in subsection (b), all such fees shall be annual fees.  
 (Code 1977, § 22-7; Ord. No. 9200, § 1, 11-20-78; Ord. No. 9454, § 2, 7-8-80; Ord. No. 9514, §§ 1, 2, 10-6-80;  
 Ord. No. 9621, § 1, 4-21-81; Ord. No. 11119 § 2, 10-17-88; Ord. 13634, §, 10-20-2003)

**Sec. 17-14. Licenses for businesses for which no license otherwise specified.**

- A. Every person conducting any business, industry or enterprise, for which no license is specified in this article, in any other provisions of this Code or in any other ordinance of this city which the city is authorized to tax under the statutes of the state, shall procure a license therefor from the office of the finance department and pay a license fee of fifty dollars (\$50.00) per year for the same.
- B. Notwithstanding the provisions contained in this chapter, those businesses taxed under the provisions of section 17-209 and cable TV franchises are hereby exempt from the provisions of this article.  
 (Code 1977, § 22-8; Ord. No. 9513, § 1, 10-6-80)

**Sec. 17-15. Notice to police of doing business without license; arrest of violator.**

The finance department shall notify the chief of police of any person who is engaged in business without the required license, and the chief of police shall cause the arrest of such person.  
 (Code 1977, § 22-12)

**Sec. 17-16. Issuance of single license to more than one person.**

- A. A license may be issued in the name of any corporation, association or partnership, or to two (2) or more persons engaged in any joint enterprise, in the same manner as a license may be issued to a single person, and for the same fee, except where otherwise specifically provided.  
 (Code 1977, § 22-14)
- B. A license may be issued in the name of any corporation, association or partnership or to any person in charge of a trade show or exhibition lasting not longer than one week in which various businesses and enterprises are invited to participate and to display goods, wares and services for sale. Any such license

issued is done for the convenience of the entity organizing the trade show and for the business license office and shall not in any way affect the license fees charged to participants. Any such license shall include either on the face of the license or on the application form, a complete and accurate listing of all exhibitors at the show. The listing shall show the name, address, telephone number, state tax identification number and any annual city license number of each exhibitor.

(Ord. No. 11207, 5-2-88; Ord. No. 11119, § 1, 10-17-88)

#### **Sec. 17-17. Separate license for each place of business**

A separate license shall be obtained for each place of business conducted, operated, maintained or carried on by every person engaged in any business for which a license is required by this article. The finance department shall be notified of any change of address of such place of business within one week of any such change. Nothing contained in this section shall be deemed to require the holder of a business license to obtain another license for the purpose of being an exhibitor at a trade show within the City.

(Code 1977, § 22-15; Ord. No. 11119, § 3, 10-17-88)

#### **Sec. 17-18. License for several occupations by same person at one address.**

Whenever any applicant for a license is engaged in more than one business at the same address, such applicant may, at his option, in lieu of making application and paying for a separate license for each such business, make application and pay for the business license for only the major or principal business of the applicant at such address, but the license fee for all of the businesses in which the applicant is engaged at such address shall be computed on the basis of the total annual gross receipts derived by the applicant from all of the businesses in which applicant is engaged at such address, and the only minimum license fee required to be paid shall be the one for the business license for which application is made; provided, that this section shall apply only to those businesses where the license fee in each case would be computed on the basis of the annual gross receipts of such businesses if a separate license were issued for each such business.

(Code 1977, § 22-16)

#### **Sec. 17-19. License year and due date.**

The license year for merchants and businesses taxed under the license based on annual gross receipts shall begin July 1 of each year and end on June 30 of each succeeding year. All such licenses shall be due and payable on or before September 1 of each succeeding year. Unless otherwise provided, the license year for merchants and businesses taxed on any other basis under the provisions of this article shall begin on January 1 of each year and end on December 31 of the same year. All licenses other than those based on annual gross receipts shall be due and payable on or before March 1 of each license year. Renewal of the business license will not be granted unless application includes the sales tax license number issued by the State of Missouri and the applicant is not indebted to the State of Missouri or the City of Jefferson for any taxes of any kind.

(Code 1977, § 22-10; Ord. No. 9351, § 1, 11-19-79; Ord. No. 10516, § 2, 10-21-85; Ord. No. 11546, § 1, 3-20-91; Ord. No. 12782, § 1, 7-20-98)

#### **Sec. 17-20. Notice of expiration.**

The finance department shall notify the holder of any license issued under this article of the date of expiration of such license by giving notice thereof, in person or by mail, at least fifteen (15) days before the day of expiration of such license; provided, that the failure of the finance department to so notify such holder of a license shall not excuse any licensee for failure to make a timely renewal of such license.  
(Code 1977, § 22-20)

**Sec. 17-21. Investigation of applicants.**

The finance department may defer the issuance of a license to a merchant or business and refer the application therefor to the director of the department of planning and code enforcement or chief of police for investigation if it believes that issuance of the license would violate this Code or any of the other ordinances of the city, and such department shall not issue a license if the issuance thereof would constitute such a violation.  
(Code 1977, § 22-11)

**Sec. 17-22. Refusal to issue when unpaid obligations due city or state.**

No license required under the provisions of this article shall be issued by the finance department to any person until all personal taxes, merchants' or manufacturers' ad valorem taxes, license or permit fees due and unpaid, and all penalties thereon, and any other financial obligations due from the person to the city, or the State of Missouri have been paid. Applicant must include the sales tax license number issued by the State of Missouri and a tax clearance letter from the Department of Revenue of the State of Missouri.  
(Code 1977, § 22-23; Ord. No. 11546, § 1, 3-20-91; Ord. No. 12782, § 1, 7-20-98)

**Sec. 17-23. Inspection of records.**

Every licensee under this article shall permit all reasonable inspection and examination of his books and records relating to sales by the finance department for the purpose of determining the truthfulness and accuracy of any statements made by the applicant in his application for license or the payment of his license tax for the preceding license year. The issuance of any such license may be withheld until all requirements of this section have been fulfilled. Information obtained by such examinations shall be kept confidential and be used only to ascertain the accuracy and truthfulness of statements in applications for a license, the proper amount of tax for the past year and in suits to enforce collection of the proper tax and penalties under the terms of this article.  
(Code 1977, § 22-19)

**Sec. 17-24. Delinquent licenses.**

All licenses required to be paid by this article shall be deemed delinquent if not paid on the date such payment is due, and all persons so delinquent in the payment of such licenses shall be required to pay an additional ten (10) percent of the amount due therefor for the first month, or part thereof, and one percent for each additional month, or part thereof, that such delinquency shall thereafter continue, in addition to any other penalty prescribed by this Code or by any other ordinance of the city.  
(Code 1977, § 22-9)

**Sec. 17-25. Transfer.**

No credit shall be given for any change in license classification, nor shall a license issued under the provisions of this article shall be transferred from one person to another, nor shall such license be issued to engage in business at a location other than that specified on the license, without the consent of the finance department. (Code 1977, § 22-17; Ord. No. 11119, § 5, 10-17-88)

**Sec. 17-26. Form of licenses and applications.**

The finance department shall prescribe the form of all licenses and the applications therefor. (Code 1977, § 22-13; Ord. No. 9354, § 1, 12-3-79)

**Sec. 17-27. Display of license**

All licenses issued by the city shall be carefully preserved and displayed in a conspicuous place in the place of business authorized to be conducted by the licensee. (Code 1977, § 22-18)

**Sec. 17-28. False statements in reporting gross receipts, etc**

Any person found making a statement showing annual gross receipts for the preceding license year in a bracket other than that applicable to his actual gross receipts, or knowingly making a false statement as to any other condition or factor upon which the license fee should be based, the effect of which would be to reduce the amount of such fee, shall, in addition to all other penalties provided by law, pay to the finance department, upon demand therefor, the additional amount of license fee found to be due, plus a penalty of twenty-five (25) percent of such additional amount, with interest on the additional license fee at the rate of one percent per month for each month, or major fraction thereof, after the date when the fee for such license was due and payable to the city. (Code 1977, § 22-21)

**Sec. 17-29. Revocation of license.**

Any license issued to any person who has made a statement showing an incorrect annual gross receipts bracket for the preceding license year or who has knowingly made a false statement as to any other condition or factor upon which a license should be based, or who is licensed under any of the provisions of this article and shall be convicted of a misdemeanor for violating any of the provisions of such sections or any other provisions of this Code or other ordinances of the city relating to the conduct or operation of such business, or when such license has become delinquent for more than 30 days, or when a licensee fails to provide proof that the license holder is not delinquent in any sales tax to the City or the State of Missouri within 10 days of request by the Finance Department, may be revoked by the City Administrator or his designee, upon notice and hearing, in accordance with the hearing procedures found in Section 1-21 of the Code. The City Administrator or his designee may revoke any business license issued pursuant to this Code, upon notice and hearing, if the City Administrator determines that the business has failed to pay any tax of any kind due the State of Missouri or the City of Jefferson or if otherwise required by Missouri Statute. A new license shall not be issued to any person whose license has been revoked within a period of one year from the date of revocation of such license. (Code 1977, § 22-22; Ord. No. 11546, § 1, 3-20-91; Ord. No. 14683, §1, 6-21-2010)

**Sec. 17-30. Disposition of revenues.**

All revenues collected under the provisions of this article for the issuance and payment of licenses shall be placed to the credit of the general revenue fund of the city.  
(Code 1977, § 22-25)

**Sec. 17-31. Records of licenses issued.**

The finance department shall keep a complete and perfect record of all licenses issued under the provisions of this article, showing the type of license, the date of its issuance and expiration and to whom issued.  
(Code 1977, § 22-24)

**Sec. 17-32. Evidence of workers' compensation insurance prior to license issuance.**

No license required under the provisions of this section shall be issued by the finance department to any contractor in the construction industry until such applicant produces a copy of a certificate of insurance for workers' compensation coverage or an affidavit signed by the applicant attesting that the contractor is exempt. It is further made a violation of this ordinance to provide fraudulent information to the department. (Ord. No. 12791, § 1, 8-17-98)  
(Ord. No. 11954, § 1, 9-7-93)

**Secs. 17-33 - 17-42. Reserved.**

### <sup>3</sup>ARTICLE III. CIGARETTE DEALERS

#### **Sec. 17-43. Definitions.**

For the purposes of this article, the following words or phrases shall have the meanings respectively ascribed to them by this section:

Cigarette. Any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or materials except tobacco.

Occupational license tax. The tax imposed by the city under this article upon the business and for the privilege of selling cigarettes at retail in the city.

Package. A quantity of cigarettes wrapped or sealed in paper, tinfoil or otherwise by the manufacturer of the cigarettes prior to being placed in cartons and shipment from the manufacturer.

Retail dealer. Any person, other than a wholesale dealer, jobber or manufacturer, engaged in the business of selling cigarettes, by personal handling or through a vending machine, to the ultimate consumer or agent.

Retailer. Includes persons other than a dealer or wholesaler as defined in this section, who is engaged in the business of selling cigarettes at retail, who shall sell or offer for sale cigarettes, irrespective of quantity, number of sales, giving the same away or exposing the same where it may be taken, or purchased, or otherwise acquired.

Sale. Any transfer of title or possession, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever for a consideration, or any agreement therefor.

Stamp. A small piece of paper with such printing thereon as may be prescribed by the finance department which, when affixed to a package of cigarettes, shall evidence payment of the occupational tax thereon, or the impression or printing of a meter machine when used in lieu of a stamp.

Vending machine. A mechanical device used for the sale and dispensing of cigarettes and automatically operated by the purchaser through the deposit of coins, slugs or tokens.

Vending machine operator. Includes all persons engaged in the distribution or sale of cigarettes by means of coin-operated vending machines.

Wholesale dealer or jobber. Any person who shall sell, distribute, deliver, convey or give away cigarettes to retail dealers or other persons in the city for the purpose of resale only.  
(Code 1977, § 22-26)

#### **Sec. 17-44. License required.**

Every wholesale dealer, jobber, retail dealer, manufacturer or other person engaged in selling cigarettes or offering, delivering or displaying the same for sale within the city shall procure an annual license therefor for each place of business that he desires to have for the sale or distribution of cigarettes and, at the time such license is issued, shall pay to the finance department the sum of ten dollars (\$10.00) for each place of business; provided, that every wholesale dealer, jobber, retail dealer or manufacturer, who has a place of business licensed under any provision of this Code or other license ordinance of the city shall not be required to pay the registration fee herein provided for, for any such place of business so licensed.

(Code 1977, § 22-27)

**Sec. 17-45. Occupational license tax: Imposed.**

In addition to the license provided for in section 17-44, every wholesale dealer or jobber, retail dealer, manufacturer or other person engaged in selling cigarettes shall pay an occupational license tax at a rate of two dollars (\$2.00) per one thousand (1,000) cigarettes for all cigarettes sold, offered, delivered or displayed for sale. This shall be paid, but once.

(Code 1977, § 22-28)

**Sec. 17-46. Monthly payment.**

It shall be the duty of every retail dealer or wholesaler, as defined in section 17-43, selling, offering or displaying for sale any package of cigarettes, to remit the monthly cigarette tax reporting form and full payment by the 15th day of each following month. The cancelled check, accompanied by the monthly cigarette tax reporting form, shall be proof of payment.

**Sec. 17-47. Rules and regulations--Records.**

For the purpose of enabling the City to enforce the terms of this Article, the following provisions are enacted:

A. Each retail dealer in the city and those wholesalers and retailers as defined in section 17-43 shall procure and retain invoices showing the amount and value of the shipment of cigarettes received, the date thereof, and the name of the shipper, and shall retain this invoice for a period of three years subject to the use and inspection of the City.

B. All dealers, wholesalers and retailers as defined in section 17-43 within the City shall maintain and keep for a period of three years such other records of cigarettes received, sold or delivered within the city as may be required by the finance director.

C. The finance director or his duly authorized representatives, are authorized to examine the books, papers, invoices and other records, stock of cigarettes in and upon any premises where they are placed, stored or sold, and equipment of any such dealer, wholesaler, or retailer pertaining to the sale and delivery of cigarettes taxable under this Article.

D. To verify the accuracy of the occupation tax imposed and assessed by this Article, each person, as defined in section 17-43, is directed and required to give to the finance director or his duly authorized representatives, the means, facilities and opportunity for such examinations as are herein provided for and required.

E. In addition to the powers herein granted to the finance director, he is authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to the delegation of his powers to a deputy or other employee of his office and any other matter or thing pertaining to the administration and enforcement of the provisions of this Article.

F. Cigarette tax reporting information received from the state of Missouri shall be held in confidence and used solely for verifying cigarette tax payments.

**Sec. 17-48. Refunds.**

The finance director is authorized to adopt, prescribe and promulgate rules and regulations including a monthly cigarette tax reporting form with regard to the presentation and proof of claim for refunds and credits as he may deem advisable.

**Sec. 17-49. Oaths and subpoenas.**

The finance director or his employees or agents duly designated and authorized by him shall have power to administer oaths and take affidavits in relation to any matter or proceedings in the exercise of their powers and duties under this Article. The finance director shall have power to subpoena and require the attendance of witnesses and the production of books, papers and documents to secure information pertinent to the enforcement of this Article and to examine them in relation thereto.

**Sec. 17-50. Penalty for violation.**

Any person violating this Article by failing to file the report and make the payment provided for in section 17-46 hereof shall be punished by a fine of not more than five hundred dollars or imprisoned for not more than ninety (90) days or be punished by both such fine and imprisonment. Failure to file each monthly report and make each monthly payment shall be deemed a separate offense.

**Sec. 17-51. Dealers outside City.**

Any dealer whose place of business is outside the corporate limits of the city shall be bound by all of the provisions of this Article.

**Sec. 17-52. Alternative payment method; stamps.**

The tax provided for in section 17-45 may be paid to the finance department upon purchase of stamps of such design and denomination as may be prescribed by the finance director or before printing evidence of the payment of the tax on any package of cigarettes by use of a meter machine. In selling such stamps, the finance department shall allow a discount of five (5) percent of the denominational or face value thereof to cover the cost of labor in affixing the stamp. It shall be the duty of every wholesale dealer or jobber, before delivering to any retailer or other person in the city cigarettes for sale in the city, to affix to each package of cigarettes a stamp purchased from and furnished by the finance department, which shall evidence the payment of the tax imposed by section 17-45. The finance director may require the use of stamps for enforcement purposes.  
(Code 1977, § 22-29)

**Sec. 17-53. Refund where stamps already affixed.**

Whenever any cigarettes, upon which stamps have been placed or evidence of payment marked by machine by a wholesale dealer or jobber, have been sold and shipped by him into another city or state for sale or use there, or have become unfit for use or consumption or have become unsalable, or have been destroyed, such wholesale dealer or jobber shall be entitled to a refund of the actual amount of tax paid by him on such cigarettes upon the presentation and proof of a claim for refund as required by rules and regulations promulgated pursuant to sections 17-47 and 17-48.  
(Code 1977, § 22-30)

**Sec. 17-54. Vending machine license.**

Every person who, in the capacity of owner, lessee, tenant or in any other capacity, shall operate or cause to be operated, directly or indirectly, a vending machine for the selling and dispensing of cigarettes to the public, shall obtain from the finance director a license, in whatever form as shall be prescribed by the finance director; such license shall be affixed to a conspicuous part of such vending machine. It shall be unlawful for any person to sell and dispense through a vending machine any cigarettes upon which the tax has not been paid. The fee shall be as set out in section 17-44.

(Code 1977, § 22-31; Ord. No. 12556, § 1, 12-2-96)

**Secs. 17-55 - 17-65. Reserved.**

## ARTICLE IV. HOTELS, MOTELS, ETC.

### Sec. 17-62. Definitions and Rules of Construction.

Terms used in this Article shall have the meanings ascribed to them in this section and shall be construed as indicated in this Section:

Gross Daily Rental Receipts. The entire amount of any receipt from the rental of sleeping accommodations by hotels or motels, whether paid in cash, credits or property, and without any deduction or exemption except all state, federal and local taxes shall be excluded from the calculation of the gross daily rental receipts. (Ord. No. 12748, §1, 5-4-98)

Hotel/Motel. Any structure, or building, under one management, which contains rooms furnished for the accommodation or lodging of guests, with or without meals being provided, and kept, used, maintained, advertised or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests or permanent guests and having more than three (3) bedrooms furnished for the accommodation of such guests. This definition is intended to include tourist courts and bed and breakfast establishments.

Transient Guest. Any person who occupies a room in a hotel or motel for twenty-eight (28) consecutive days or less.

### Sec. 17-63. Levy of Tax.

\*In addition to the license fees levied on hotels and motels pursuant to Article IV of Chapter 17 there is hereby levied upon the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city a tax of seven percent (7%) per occupied room per night. Every person collecting such a charge for sleeping rooms shall collect the tax and remit the same to the City. The tax shall be itemized separately on each bill. The term "transient guest" as used herein shall have the definition as provided in Section 67.1000 RSMo. (Ord. No. 12747, §1, 5-4-98, effective 4-1-99; Ord. No. 14744, §1, 11-22-2010 )

*\*effective from and after 4-30-2011*

### Sec. 17-64. Establishment and Use of Convention and Visitor Fund.

There is hereby established a Convention and Visitor Fund in the city. All taxes levied, collected and appropriated pursuant to this Article shall be deposited to the credit of this fund. The Convention and Visitor Fund shall be used exclusively to promote conventions and visitors in the city.

### Sec. 17-65. Payment of Tax.

The license tax due under this Article shall be paid to the city finance department monthly. The license tax due for the preceding month shall be due and payable on or before the 20th day of each month following the month for which it is payable, except taxes payable for the months of March, June, September, and December, shall be due and payable on or before the last day of the following month.

### Sec. 17-66. Reports Required.

Every person, firm or corporation engaged in the business of operating a hotel or motel shall file monthly reports with the city finance director on forms prescribed by him, giving such information as may be necessary to determine the amounts to which the license tax shall apply for the monthly period. The monthly reports shall be submitted with monthly payments.

**Sec. 17-67. Examination of Books, Records.**

The city finance director or his authorized representative shall have the right at all reasonable times during business hours to make such examination and inspection of the books and records of the licensee as may be necessary to determine the correctness of the reports required by this Article.

**Sec. 17-68. Bond Requirement.**

Renewal of any city business license or liquor license of any person who has been delinquent in remitting the additional license tax for or during three (3) or more months during the year preceding renewal shall be conditioned upon the posting of a bond to secure payment of said taxes during the year of renewal. The amount of the bond shall be equal to the amount of license tax payments of such person during the year preceding renewal. The bond shall be subject to the approval of the city counselor.

**Sec. 17-69. Penalties for Nonpayment.**

For each month, or part thereof, any license tax provided for under this Article remains unpaid after the same shall be due and payable, there shall be added to such license tax as a penalty, ten percent (10%) of the amount of such license tax for the first month or part thereof the same is unpaid, and for each and every month thereafter two per cent (2%) of the amount of such license tax shall be added until the same is fully paid. In no case shall the total penalty exceed thirty per cent (30%) of the license tax. If the license tax as provided in this article is not paid by the tenth day after said tax is due, the finance director or his designee may suspend or revoke the city business license and/or liquor license of said party in accordance with the procedures provided by ordinance for the suspension or revocation of said licenses. In addition to the penalties provided herein, any person, firm, or corporation subject to the provisions of this Article who fails to file a statement or pay the license tax or files a false or a fraudulent statement, required by this Article or within the time required by this Article shall, upon conviction thereof, shall be punished by a fine not exceeding five hundred dollars (\$500.00) or by imprisonment not exceeding three (3) months, or by both such fine and imprisonment.

**Sec. 17-70. Discount if Timely Paid.**

Any person subject to this article who pays the amount on a timely basis as specified herein shall receive a discount in the amount of two percent (2%) of the amount due. This discount is intended to reduce the cost of collection and to provide some remuneration for the persons collecting the tax.

**Sec. 17-71. Administration Fee.**

Notwithstanding the provisions of section 17-63, the city shall be entitled to an administrative fee to be charged against the Convention and Visitor Fund which shall reflect the cost to administer the levying, collecting and appropriating of the fund but which shall not in any circumstance exceed six percent (6%) of the amount collected during the year in which the fee is charged.  
(Ord. No. 11101, 9-19-88)

**Secs. 17-72 - 17-85. Reserved.**

## **ARTICLE V. INSURANCE AGENTS OR BROKERS**

### **Sec. 17-86. License required.**

It shall be unlawful for any person within the city to engage in the business of writing, selling or soliciting the sale of, in any manner whatsoever, insurance of any kind or description, as an insurance agent or broker, whether such person is self employed or employed by some person engaged in such business directly or indirectly, unless such person has first obtained a license from the city to engage in such business within the city.  
(Code 1977, § 22-69)

### **Sec. 17-87. Fee; term.**

A. On or before the first day of February of each year, every person engaged in the business described in section 17-86 shall pay to the finance director the sum of twenty dollars (\$20.00) as a tax to obtain a license to engage in such business within the city between the first day of January and the thirty-first day of December of the year in which the tax is paid.

B. Any person initially engaging in such business after the first day of July in any year shall pay the sum of ten dollars (\$10.00) as a tax to obtain a license to engage in such business within the city until the thirty-first day of December of such year.  
(Code 1977, § 22-70)

### **Sec. 17-88. Issuance; preparation fee; contents.**

Upon payment of the tax mentioned in section 17-87, the finance department shall issue a license, in such form as may be provided by the city, signed by the mayor and the city clerk, countersigned by the collector and attested by the seal of the city, to the person paying such tax, upon the additional payment of the sum of fifty cents (\$0.50) to defray the cost of preparing such license. Such license shall designate the person by name to whom such license is issued, the period of time for which issued and the amount paid therefor.  
(Code 1977, § 22-71)

### **Sec. 17-89. Assignment or transfer; refunds.**

No license issued under the terms of this article shall be assigned or transferred to any other person. No refund shall be made to the holder of any license issued under this article.  
(Code 1977, § 22-72)

### **Sec. 17-90. Tax declared occupational tax.**

The license tax levied and assessed under the terms and provisions of this article shall be an occupational tax for the privilege and right to do business within the city.  
(Code 1977, § 22-73)

### **Secs. 17-91 - 17-101. Reserved.**

## ARTICLE VI. JUNK AND AUTO WRECKING DEALERS

### Sec. 17-102. Definitions.

For the purposes of this article, the following words or phrases shall have the meanings respectively ascribed to them by this section:

Auto wrecking dealer. Any person keeping or maintaining an auto wrecking shop within the corporate limits.

Auto wrecking shop. Any place of business where motor vehicles are acquired and stored for the purpose of dismantling or stripping such vehicles to sell or expose to sale to the public any parts or portion thereof, or use any part or portion of such dismantled motor vehicle in conjunction with the operation of an automobile repair shop or garage in the repair of other automobiles.

Junk dealer. Any person operating or maintaining a junkyard in the city, or any person buying, selling, trading or soliciting the purchase, sale or trade of used iron, steel, lead, copper, tin or other similar metals in any form whatsoever within the corporate limits.

Junkyard. Any place of business where used iron, steel, lead, copper, tin or any other similar metals, in any form whatsoever, wire, rags, paper, cardboard, rubber, glass and other articles of a similar nature shall be gathered together and stored for the purpose of resale to persons engaged in the business of buying such commodities. (Code 1977, § 22-74)

### Sec. 17-103. Operational requirements for junkyards.

All junk dealers shall observe the following regulations in operating junkyards:

- A. The premises constituting the junkyard shall be enclosed within a building, or the front side of such premises and the sides thereof to a depth of fifty (50) feet, or such other depth specified by the council, shall be enclosed by a wooden, metallic or plastic fence not less than eight (8) feet in height, in which the openings or cracks are less than fifteen (15) percent of the total area.
- B. Rags, paper and cardboard shall be stored within a suitable structure or enclosed by a fence to prevent their escape when blown by the wind.
- C. No rags, paper, cardboard, rubber or other flammable materials shall be stored on the premises within seventy-five (75) feet of any oil, gasoline or other flammable liquids of the operator or any other adjoining property owner or lessee.
- D. An unobstructed and usable roadway must be maintained in good condition at all times into and within the confines of the premises to permit ready and quick access to all points on the premises where rags, paper, cardboard and all other flammable materials are stored, so that any fire may be quickly extinguished.
- E. All exterior areas on the outside of the walls or fences surrounding the premises to be used as a junkyard shall be kept in a clean and neat condition, free from any of the materials stored within the junkyard.

(Code 1977, § 22-76)

**Sec. 17-104. Operational requirements for auto wrecking shops.**

All auto wrecking dealers shall observe the following regulations in the operation of auto wrecking shops:

- A. The entire premises constituting the auto wrecking shop shall be enclosed within a building or by a wooden fence not less than eight (8) feet in height, in which the openings or cracks constitute less than fifteen (15) percent of the total area.
- B. All exterior areas on the outside of the building, walls or fences surrounding the premises to be used as an auto wrecking shop shall be kept in a clean and neat condition, free from any of the materials stored within the area used as an auto wrecking shop.

(Code 1977, § 22-77)

**Sec. 17-105. Sidewalk vendors.**

1. Abutting Property Owners

One-fourth of the width of any public sidewalk within the city or two (2) feet of the width of such sidewalk, whichever is less, lying nearest to the abutting property may be used by the abutting property owner for the display of goods, wares and merchandise without a license.

2. Other Sidewalk Vendors

All other sidewalk vendors must obtain a license before selling goods, wares, and merchandise on any public sidewalk within the City.

3. Vendors on Sidewalks

a. License

(1) Application

Whenever any person shall desire to temporarily block a portion of any public street or sidewalk for any purpose other than the collection of signatures on a petition or the dissemination of information, and whether or not such use shall require the closure of such street or sidewalk, such person shall make application on a form to be supplied by the Finance Department to the Finance Department no less than five (5) business days prior to the date the person shall desire to use such street or sidewalk. The Finance Department may issue a license to such person to use a portion of such street or sidewalk to such extent and for such time as the Finance Department shall find that the following conditions exist:

- (a) No safety hazard will be created as determined by the Director of Community Development or his designate,
- (b) No obstruction will be created that would unreasonably interfere with police, fire or health protection of the city, and

c) No vendor shall use a public sidewalk within the city to sell merchandise that competes with a business that is located within 75 feet of the sidewalk vendor's location.

(2) Littering

The licensee shall dispose of litter and shall maintain the premises used by the vendor free of litter. Litter generated by the vendor operation shall be the responsibility of the licensee, and the licensee shall make reasonable efforts to see that such litter does not become a nuisance and is properly picked up from the public ways in and around the area. The Finance Department may require a bond or cash to guarantee that the area will be cleaned up. In the event the licensee does not clean up the area, the City reserves its right to do the cleaning itself and to charge the licensee for the cost of the cleanup. This charge shall be a private debt against the licensee, and failure to pay shall constitute cause to revoke or not renew the license.

(3) License

The Finance Department shall cause a license to be prepared, in accordance with the conditions set for herein and conditions established by the Director of Community Development, which license and conditions shall be accepted by the licensee.

(4) License Fee

The Finance Department shall charge the licensee \$10 per day or \$50 per year for the right to use public sidewalks within the City to sell their goods, wares, and merchandise. If the licensee is selling goods, wares, and merchandise that are manufactured or prepared in a business licensed by the City and owned by the licensee, the charge for the right to use public sidewalks within the City shall be \$5 per day or \$25 per year.

b. The license shall at all times comply with ordinances of the City of Jefferson, Missouri and laws of the State of Missouri, as well as applicable rules and regulations pertaining to the handling of food and the operation of a restaurant.

c. The licensee shall agree to indemnify and hold harmless the City of Jefferson, Missouri, with respect to any claims that might be made, arising out of the operation of the licensee. The licensee shall accept the license subject to licensee's own determination concerning the authority of the City of Jefferson, Missouri, to grant said license; and all risk with respect to whether or not the City has said authority is upon licensee. The City makes no affirmative representations concerning its authority to grant said license.

d. Appeals; hearings before the City Administrator

(1) Any person aggrieved by a denial of a license by the City may file an appeal within five (5) business days following such denial with the City Administrator to be acted upon within fifteen (15) days after said appeal is filed. The City Administrator shall use the standards set out in Section 24-71 in making a determination whether to uphold or reverse the City's denial of the license.

(2) Any user, occupant or owner of property within the same general area of, or abutting the portion of the street or sidewalk to be used may either file a written protest or appeal before the City Administrator to register such a protest, and the City

Administrator shall also consider such protest in making a determination whether to uphold or reverse the City.

f. Sale of Alcohol.

The sale of intoxicating liquor by street vendors is prohibited.  
(Ord. 13313, §2, 12-17-2001)

**Secs. 17-106 - 17-115.** Reserved.

## ARTICLE VII. MANUFACTURERS' AD VALOREM TAX

### Sec. 17-116. Definitions.

For the purposes of this article, every person who shall hold or purchase personal property, for the purpose of adding to the value thereof by any process of manufacturing or refining or by the combination of different materials, shall be deemed to be a manufacturer.

(Code 1977, § 16-32)

**State law reference** - Similar provisions, RSMo. § 150.300.

### Sec. 17-117. Imposed.

All manufacturers in the city shall be licensed and taxed on raw materials and finished products, as well as the tools, machinery and appliances used by them, in the same manner as is provided for the taxing and licensing of merchants; provided, that nothing in this article shall be so construed as to apply to manufacturers whose raw materials, finished products, tools, machinery and appliances shall, in the aggregate, amount to less than one thousand dollars (\$1,000.00).

(Code 1977, § 16-33)

**State law reference** - Required one thousand dollars (\$1,000.00) exemption, RSMo. § 150.310.

### Sec. 17-118. Amount.

Manufacturers shall pay an ad valorem tax equal to that levied on real estate on the greatest amount of all raw materials, finished products and tools, machinery and appliances used in conducting their business, which such manufacturer had on hand at any one time between the first Monday in January and the first Monday in April in each year.

(Code 1977, § 16-34)

### Sec. 17-119. Date due.

All manufacturers shall pay their ad valorem taxes to the finance director by December 31 of each year.

(Code 1977, § 16-35)

**State law reference** - Due date of taxes, RSMo. § 150.310.

### Sec. 17-120. Statement of raw materials, finished products, etc.

- A. On the first Monday in May of each year, every manufacturer shall furnish to the city assessor a statement of the greatest amount of raw materials and finished products, as well as all machinery, tools and appliances used by him, which he may have had on hand at any time between the first Monday in January and the first Monday in April next preceding.
- B. The statement required by subsection (A) shall be in substantially the following form:

"MANUFACTURERS' STATEMENT

"State of Missouri )  
 ) ss.  
"City of Jefferson )

"Be it remembered that on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me personally appeared \_\_\_\_\_ manufacturer of \_\_\_\_\_, who being duly sworn depose and saith: That the greatest aggregate value of all of the raw materials which \_\_\_\_\_ had on hand at any one time between the first Monday in January and the first Monday in April, 20\_\_\_\_, amounted to \_\_\_\_\_ dollars.

"That the greatest aggregate value of all finished products which \_\_\_\_\_ had on hand at one time between the first Monday of January and the first Monday of April, 20\_\_\_\_, amounted to \_\_\_\_\_ dollars.

"That the greatest aggregate value of all of the tools, machinery and appliances which \_\_\_\_\_ had on hand at any one time between the first Monday of January and the first Monday in April, 20\_\_\_\_, amounted to \_\_\_\_\_ dollars.

"Total valuation \_\_\_\_\_ dollars.

" \_\_\_\_\_

"Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

" \_\_\_\_\_ "

C. Every person who shall file, or suffer to be filed, a false statement shall be liable to the city in damages for four (4) times the amount of revenue found to be due for the year and for the costs.  
(Code 1977, §§ 16-36 - 16-38)

**State law reference** - Statements required for county tax, RSMo. § 150.320.

**Secs. 17-121 - 17-131. Reserved.**

## ARTICLE VIII. MERCHANTS' AD VALOREM TAX

### Sec. 17-132. Definition.

Every person who shall deal in the selling of goods, wares and merchandise at any store, stand or place occupied for that purpose is declared to be a merchant. Every person doing business within the city who shall, as a practice in the conduct of such business, make or cause to be made any wholesale or retail sale of goods, wares and merchandise to any person shall be deemed to be a merchant whether such sales are accommodation sales, whether they be made from a stock of goods on hand or by ordering goods from another source, and whether the subject of such sales be similar or different types of goods than the type, if any, regularly manufactured, processed or sold by such seller. The term "merchant," as used in this article, shall be construed to include all merchants, commission merchants, grocers, manufacturers and dealers in drugs and medicines, except for physicians who use medicines in their practice, whether trading as wholesale or retail dealers.

(Code 1977, § 16-39)

**State law reference** - Similar provisions, RSMo. §§ 150.010, 150.020.

### Sec. 17-133. Farmers exempt.

A farmer who shall grow or process any article of farm produce or farm products on his farm shall be authorized and permitted to vend, retail or wholesale such products within the city free from any license, fee or taxation; provided, that in so doing he does not have a regular stand or place of business; provided, further, that any such produce or products shall not be exempted from any such health or police regulations as the city may require.

(Code 1977, § 16-40)

**State law reference** - Similar provisions, RSMo. § 150.030.

### Sec. 17-134. Imposed.

Merchants shall pay an ad valorem tax equal to that which is levied upon real estate, on the highest amount of all goods, wares and merchandise except for grain and other agricultural crops in an unmanufactured condition as defined in Section 137.010 of the Revised Statutes of Missouri, which are subject to assessment, valuation and taxation under subsection 3 of Section 137.115 of the Revised Statutes of Missouri, which they may have had in their possession or under their control, whether owned by them or consigned to them for sale, on January first of each year; provided, that no commission merchant shall be required to pay any tax on any unmanufactured article, the growth or produce of this or any other state, which may have been consigned for sale, and in which he has no ownership or interest other than his commission.

(Code 1977, § 16-41)

**State law reference** - State tax imposed, RSMo. § 150.040.

### Sec. 17-135. Date due.

All merchants shall pay their ad valorem taxes to the finance director by December 31 of each year.

(Code 1977, § 16-42)

### Sec. 17-136. Assessment and equalization generally.

*Rev. 12/31/2010*

- A. On the first Monday in May of each year, it shall be the duty of each person to furnish to the assessor of the city, if he is doing business as a merchant within the city, a statement of the greatest amount of goods, wares and merchandise which he may have had on hand on January first next preceding. Such statement shall include goods, wares and merchandise owned by such merchant and consigned to him for sale by other parties.
- B. Such statement shall be signed and verified by the affidavit of such person, or by some member of a copartnership, or by the manager or authorized officer of a corporation, before some officer authorized by law to administer the oath, that such statement contains a just and true account of the aggregate amount of all goods, wares and merchandise taxable by law.
- C. The statement required by subsection (A) shall be in the following form:

"MERCHANT'S STATEMENT

"State of Missouri )  
                           ) ss.  
 "City of Jefferson )

"Be it remembered that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me personally appeared \_\_\_\_\_, who, being by me duly sworn, deposes and saith: That the greatest amount of goods, wares and merchandise which \_\_\_\_\_ had on hand at any one time between the first Monday in January and the first Monday in April next preceding, including all goods, wares and merchandise owned by and consigned \_\_\_\_\_ for sale by other parties, was \_\_\_\_\_ dollars, and that this statement contains a just and true account of the aggregate amount of all goods, wares and merchandise made taxable by law.

" \_\_\_\_\_

"Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

" \_\_\_\_\_ "

- D. It shall be the duty of the assessor to enter such statements in a book to be prepared for that purpose at the expense of the city, suitably ruled, with columns for the name of the merchant, for the amount of his statement as returned to the assessor, for the valuation of such statement as equalized by the county board of equalization and for taxes, and such other columns as may be found useful or convenient in practice. Such book shall be verified by the affidavit of the assessor annexed thereto, in the following words:

" \_\_\_\_\_, being duly sworn, makes oath and says that jointly with the assessor of \_\_\_\_\_ County, Missouri, he has made diligent efforts to secure sworn statements from all persons or firms doing business as merchants in the City of Jefferson: that so far as he has been able to secure such statements, they are correctly set forth in the foregoing -- book."

- E. Such book shall be returned by the assessor to the county board of equalization on the second Monday in July in each year, which board is hereby required to meet at the office of the clerk of the county court on the second Monday in July in each year, for the purpose of equalizing the valuation of merchants' statements. After the board shall have raised the valuation of any statement, it shall give notice of that fact to the person whose statement shall have been raised in amount, by personal notice through the mail, specifying the amount of such raise and that the board will meet on the second Monday in August to hear reasons, if any may be given, why such increase should not be made.

- F. After the county board of equalization shall have completed the equalization of such statement, the clerk of the city shall extend on the book all proper taxes at the same rate as assessed for the time on real estate, and he shall, on or before November 1 thereafter, make out and deliver to the collector a copy of such book, properly certified, and take the receipt of the collector therefor, which receipt shall specify the aggregate amount of taxes due thereon, and the clerk shall charge the finance department with the amount of such taxes.  
(Code 1977, §§ 16-43, 16-44)

**Sec. 17-137. Proration.**

When any person shall commence the business of merchandising within the city after the first Monday in April next preceding, he shall execute an affidavit that he will furnish to the finance department a statement, verified as required by section 17-136, of the largest amount of goods, wares or merchandise which he had on hand or subject to his control, whether owned by himself or consigned to him for sale, on the first day of any month between the time when he commenced business as a merchant and the first day in January next succeeding, upon which statement he shall pay the same rate of ad valorem tax as other merchants, to be determined by the number of months in business in any calendar year.  
(Code 1977, § 16-46)

**State law reference** - Assessment and equalization, RSMo. §§ 150.060, 150.070.

**Sec. 17-138. False statements.**

Every person who shall file, or suffer to be filed, a false statement pursuant to this article shall be liable to the city in damages for four (4) times the amount of the revenue found to be due for the year and for the costs.  
(Code 1977, § 16-45)

**State law reference** - False statements for state tax, RSMo. § 150.260.

**Sec. 17-139. Director to make monthly report.**

At the time of making his monthly settlement, the finance director shall report to the finance committee a list of all money paid to him for ad valorem taxes since the last preceding monthly settlement, giving the name of the person paying the tax, the amount of the tax paid and the period for which such tax was paid and collected.  
(Code 1977, § 16-47)

**Sec. 17-140. Violations.**

Any person who shall have filed a statement as required by section 17-136 and failed to pay or refused to pay the amount of revenue so owing to the finance department or who shall fail to make such statement, or who shall knowingly file or suffer to be filed a false statement of the aggregate amount of goods, wares and merchandise shall be deemed guilty of a misdemeanor.  
(Code 1977, § 16-49)

**Secs. 17-141 - 17-151. Reserved.**

## ARTICLE IX. PROPERTY TAX

### DIVISION 1. GENERALLY

#### **Sec. 17-152. Imposed.**

Every person owning or holding property on the first day of June, including all such property on that day, shall be liable for the taxes thereon for the ensuing year.

(Code 1977, § 16-50)

**State law reference** - Authority to levy taxes, RSMo. §§ 67.110, 94.020, 94.030.

#### **Sec. 17-153. How paid.**

All city taxes shall be paid in United States legal tender.

(Code 1977, § 16-51)

#### **Sec. 17-154. Failure to pay.**

If any taxpayer shall fail, neglect or refuse to pay his taxes to the finance department at the time and place required, it shall be the duty of finance department, after the first day of January next ensuing, to collect and account for as other taxes an additional tax, as penalty, of one percentum per month upon all taxes collected after the first day of January as aforesaid, and in computing such additional taxes or penalty, a fractional part of a month shall be counted as a whole month. Such interest shall not be chargeable against persons who are absent from their homes and engaged in the military service of this state or of the United States, or against any taxpayer who shall pay his taxes to the finance department at any time before the first day of January in each year.

(Code 1977, § 16-52)

**State law reference** - Authority to provide penalty for failure to pay, RSMo. § 94.020.

#### **Sec. 17-155. Assessment and collection generally.**

The assessment of real and personal property within the limits of the city for county purposes, as made by the city assessor and county assessor jointly, after the same has been passed upon by the board of equalization, as provided by law, shall be the basis upon which the city council shall make the levy for city purposes, and the payment of all taxes shall be enforced in the same manner and under the same rules and regulations as may be provided by law for collecting and enforcing payment of state and county taxes, including seizures and sales of goods and chattels both before and after such taxes shall become delinquent.

(Code 1977, § 16-53)

**State law reference** - Assessment of taxes, RSMo. § 94.010; collection and enforcement of taxes, RSMo. § 94.130 et seq.

#### **Sec. 17-156. Assessments: Conformity.**

*Rev. 12/31/2010*

The assessment of city property as made by the city and county assessor shall conform to each other, and after the board of equalization has passed upon each assessment and equalized the same, the city assessor's books shall be corrected in red ink in accordance with the changes made by the equalization board, and so certified by such board, and then returned to the city council.

(Code 1977, § 16-54)

**State law reference** - Similar provisions, RSMo. § 94.010(2).

**Sec. 17-157. Assessments: Clerk to furnish blank books; assessor to assess.**

The city clerk shall provide and furnish for the use of the assessor all blanks and blank books necessary for use in making assessment,s which shall, as nearly as practicable, be the same as those used by the county assessor, and the blanks used in listing the property shall contain the same oath and be sworn to in the same manner as those taken by the county assessor. The assessor, after being provided with the necessary blanks, shall make the assessment as provided by state law.

(Code 1977, § 16-55)

**Sec. 17-158. Tax books.**

When the council shall have fixed the rate of taxation, the city clerk shall extend or cause to be extended, in appropriate columns opposite each item of taxable property on the tax books, the amount of taxes due thereon.

(Code 1977, § 16-56)

**Secs. 17-159 - 17-165. Reserved.**

## DIVISION 2. DELINQUENT TAXES

### **Sec. 17-166. Generally.**

On the first day of January of each year, all unpaid city taxes shall become delinquent, and the taxes upon the real property are hereby made a perpetual lien thereon against all persons in favor of the city. Receipts for delinquent taxes shall be given in the same form as for taxes not delinquent, and shall further show the amount of penalty due and collected. They shall be given in duplicate and shall not be valid until signed by the city clerk, who shall retain and file the duplicate in his office.

(Code 1977, § 16-57)

**State law reference** - Delinquency date and lien, RSMo. § 94.160.

### **Sec. 17-167. Lists.**

- A. It shall be the duty of the council to require of the finance department, annually, at the first meeting of the council in April of each year or as soon thereafter as may be, to make out and return, under oath, a list of delinquent taxes remaining due and uncollected for each year, to be known as the land and lot delinquent list; and it shall be the duty of the council at which such delinquent list shall be returned to carefully examine the same, and if it appears that all property and taxes contained in such list are properly returned as delinquent, they shall approve the same and cause an order therefor to be entered in the journal. The council shall cause the land and lot delinquent list to be returned on or before the first Monday following to the finance department, which shall proceed to collect the city taxes due thereon in the same manner and with the same effect as delinquent taxes for state and county purposes are collected.
- B. The council shall also cause the personal delinquent list to be returned to the finance department, which shall proceed to collect the same in the manner and by the means hereinbefore provided.
- C. The finance department shall report to the city council at the first regular meeting in each month, all taxes collected on the real and personal delinquent list, and shall pay the same to the city treasury.

(Code 1977, § 16-58)

**State law reference** - Delinquent lists, RSMo. § 94.170; reports, RSMo. § 94.180.

### **Sec. 17-168. Collection.**

The finance department, which is required by law to enforce the lien of the city for back taxes by suit against real estate charged with such lien, may employ some competent and reliable abstractor of the county to prepare memoranda or abstracts to lands described in the tax bills to be furnished by such department, showing all conveyances, liens and charges against such real estate, as shown by the records of such county, the same to be certified to by such abstractor; the abstracts or memoranda, when prepared and certified as herein specified, shall be delivered to the tax attorney employed to bring such suits and shall be filed by him with the petition in the case, to become the property of the purchaser at the tax sale; provided, that if the suit is paid out before the sale, the abstract shall become the property of, and be delivered to, the person paying out such suit. The charges paid to such an abstractor shall be taxed as costs and to be paid as other costs in such case.

(Code 1977, § 16-59)

**Sec. 17-169. Procedure for bringing suits.**

In all suits brought by the city for collection of delinquent taxes, the same rules provided by state law for the bringing of suits, the issue and service of process and publication for unknown or nonresident defendants, for delinquent taxes by the county collectors of the state, shall apply, and the same are hereby adopted in the bringing of all suits by the city.

(Code 1977, § 16-60)

**State law reference** - Enforcement of taxes and manner of bringing suits, RSMo. § 94.150.

**Sec. 17-170. Payment after commencement of suit.**

Any party interested in any tract of land or town lot may pay the taxes, interest and costs thereon after the commencement of suit and before the sale, by paying the finance department the amount of such taxes and interest, and by paying the circuit clerk of the county the amount of costs that have accrued in the case. If the execution has been issued, the same may be paid to the sheriff of the county, who shall pay such taxes and interest to the finance department and the costs to whom the same are due.

(Code 1977, § 16-61)

**Sec. 17-171. Compromising by council.**

Whenever it shall appear to the city council that any tract of land or town lot described in the back tax book is not worth the amount of taxes, interest and cost due thereon, as charged in such back tax book, or that the same would not sell for the amount of such taxes, interest and costs, it shall be lawful for the council to compromise such taxes with the owner of such tract or lot. Upon payment to the finance department of the amount agreed upon, the city clerk shall issue, under seal of the city, a certificate of redemption which shall have the effect to release such land or lot from the lien of the city and all taxes due thereon, as charged in such back tax book. In case the city council shall compromise and accept a less amount than shall appear to be due on any tract of land or town lot, as charged in such back tax book, it shall be the duty of the council to order the amount so paid to be distributed to the various funds to which such taxes are due, in proportion as the amount received bears to the whole amount charged against such tract or lot; provided, that the city council may order that no suit be brought on any specified tract or lot if, in the judgment of the council, such tract or lot is not worth or will not bring the amount of taxes, interest and costs due thereon; provided, further, that the city council may direct that any tax or fund, the validity of which is being contested in the courts, may be omitted from any suit brought under this section, but the judgment rendered in any action where such tax is omitted shall not bar or affect any subsequent action for such tax so omitted, whenever the council may direct an action to be brought for such omitted tax.

(Code 1977, § 16-62)

**Sec. 17-172. Limitation on collection suits.**

No action for the recovery of taxes due upon real estate shall be commenced, had or maintained, unless such action shall be commenced within five (5) years from the time such taxes become delinquent.

(Code 1977, § 16-63)

**Secs. 17-173 - 17-191. Reserved.**

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## **ARTICLE X. SALES TAX**

### **Sec. 17-192. Imposed; rate; effective date and collection generally.**

A tax for general revenue purposes shall be imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided in Sections 144.010 to 144.510 of the Revised Statutes of Missouri, and the rules and regulations of the director of revenue issued pursuant thereto. The rate of the tax shall be one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the city, if such property and services are subject to taxation by the state under the provisions of sections 144.010 to 144.510 of the Revised Statutes of Missouri. The tax shall become effective as provided in subsection 4 of Section 94.510 of the Revised Statutes of Missouri and shall be collected as provided in Sections 94.500 to 94.570 of Revised Statutes of Missouri.  
(Code 1977, § 16-67)

### **Secs. 17-193 - 17-203. Reserved.**

## ARTICLE XI. UTILITY TAX

### Sec. 17-204. Imposed.

A. Every person, firm or corporation engaged in the business of selling and distributing natural gas, manufactured gas, steam, electricity, or both gas and electricity for commercial, business, manufacturing, industrial, or for any other purposes in the city, who shall furnish these services within the city, shall pay to the city a tax equal to five and sixty-five one-hundredths (5.65) percent of the gross receipts solely derived from the sale of natural gas, manufactured gas, steam, electricity, or both gas and electricity in the city as a license tax for conducting such business within the city.

(Ord. 13595, §1, 8-18-2003)

B. Every person, firm or corporation engaged in the business of furnishing telephone service or telecommunication services for residential, commercial, business, manufacturing, industrial, or for any other purpose in the city, who shall furnish the services within the city, shall pay to the city a tax equal to seven (7) percent of the gross receipts solely derived from the charges for local telephone or telecommunication services in the city as a license tax for conducting such business within the city.

(Ord. No. 9485, § 1(16-68), 8-18-80; Ord. No. 9872, § 1, 11-1-82; Ord. No. 10216, § 1, 5-21-84)

### Sec. 17-205. Statement of gross receipts; payment.

It is hereby made the duties of those persons, firms or corporations mentioned in Section 17-204 to file with the city clerk, on or before the fifteenth day of each calendar month, a statement of the gross receipts of such person for the calendar month immediately preceding the date of the statement, clearly showing the gross receipts as calculated under this article of such person from the sale of natural gas, manufactured gas, steam, electricity, or both gas and electricity, from charges for local telephone and telecommunication services. Such statement shall be verified by the affidavit of an individual person, or in the case of a firm or corporation, by the principal officer thereof. At the time of filing the monthly statement required, the person, firm or corporation shall pay to the city the license tax required under Section 17-204.

(Ord. No. 9485, § 1(16-69), 8-18-80; Ord. No. 9872, § 1, 11-1-82; Ord. No. 10216, § 1, 5-21-84)

### Sec. 17-206. Exemptions.

A. There shall be no exemptions for any class of customers except as provided in this article. The total gross revenues of all classes of rates and customers received by all persons, public and private, or governmental entities, hereunder shall be included in determining the amount of tax payable under this article. No sales of utility services as set forth in section 17-204 shall be excluded from computations hereunder and no purchaser of utility services shall be exempt from payment of charges added to customer bills as permitted under Missouri Public Service Commission or Federal Communication Commission rulings to recover payments hereunder.

B. The provisions of subsection (A) notwithstanding, the reportable, taxable gross receipts for each utility customer per product and/or service stated in section 17-204 derived from persons engaged in manufacturing shall not exceed an amount which, when the tax is applied, results in a total tax of fifteen thousand dollars (\$15,000.00) per year per utility service per manufacturer. Manufacturing is defined for purposes of this

section to be the conversion of materials into articles, substances, goods, wares, or merchandise and shall include large-scale assembly and distribution facilities. Manufacturing must be the primary activity of the entity, and the limitation of tax shall not apply to retail, wholesale or commercial facilities of the manufacturer. It shall be the duty of the city finance director to review applications of persons seeking status as a manufacturer under this subsection, and to issue a certificate of qualification for manufacturer. The limitation of tax shall not be effective until such certificate is delivered to the utility. The state-owned buildings comprising the capitol complex shall receive the same consideration as manufacturers for the purpose of establishing maximum tax liabilities under this article (i.e., \$15,000.00 maximum annual tax liability per utility service to be administered per state fiscal year.)

For the purpose of this subsection, the capitol complex shall consist of:

1. Capitol Building
2. Clear Well
3. Supreme Court
4. Broadway Building
5. EDP-Social Services Building
6. Health Lab Building
7. Governor's Mansion
8. Capitol Parking Garage
9. Jefferson Building
10. Truman Building

Also for the purpose of this subsection the capitol complex shall be considered as one utility customer location for gas, electric and steam services respectively, that is, the total tax liability on the part of the state for its capitol complex shall be forty-five thousand dollars (\$45,000.00) for the first full state fiscal year for which this section shall be in effect. Commencing July 1, 1983, for the capitol complex and manufacturers, the ceilings on tax liabilities under this section, as outlined above, shall be increased by eight (8) percent annually on a compounded basis, unless the city council, after a hearing, reduces the amount of the automatic increase to be imposed for a particular year. Beginning July, 1984, the ceilings on tax liabilities under this section, as outlined above, shall no longer be increased by eight (8) percent annually, but instead shall be increased by a percent equal to the increase, if any, in the Consumer Price Index for All Items, as published by the United States Department of Labor, Department of Economic Analysis, between the index figure for the preceding year and the index figure for the current year. These escalations of the tax ceilings, and any potential reduction therein, shall be reviewed by council at the public hearing required by Section 17-207 and shall become effective each November first thereafter.

The provisions of this subsection shall not apply to any taxes upon local telephone services.  
(Ord. No. 9485, § 1(16-73), 8-18-80; Ord. No. 9793,, § 1, 6-7-82; Ord. No. 10222, § 1, 6-4-84)

#### **Sec. 17-207. Annual review of levy.**

Prior to the adoption of the City's budget each year there shall be a public hearing to determine the levy on

utility gross receipts as provided for herein, for the subsequent city fiscal year, taking into consideration but not limited to such factors as, the City's fiscal condition, prior year collections, legal limits, and any tariff adjustments. Such public hearings shall be called by the City Council. After a public hearing, if the rate to be levied for the subsequent year is different from that currently levied, the council shall by ordinance establish a new gross receipts tax levy for the subsequent fiscal year. The existing gross receipts tax levy shall continue if no change in the rate is directed by the Council.

(Ord. No. 9485, § 1(16-74), 8-18-80; Ord. No. 10879, § 1, 8-3-87; Ord. No. 11394 § 1, 4-2-90; Ord. 12136, § 1, 8-15-94)

**Sec. 17-208. Interpretation.**

The tax imposed by this article shall be a license tax authorized by sections 71.610 and 94.110 of the Revised Statutes of Missouri 1978, and amendments thereto, on persons mentioned in Section 17-204 and nothing herein contained shall be so construed as to exempt any person, public or private, or governmental entity from the payment to the city of the tax which the city levies upon any real or personal property, including ad valorem taxes, belonging to any person.

(Ord. No. 9485, § 1(16-70), 8-18-80)

**Sec. 17-209. Calculation by telephone and telecommunications companies.**

With respect to persons providing telephone or telecommunication service, these shall be deemed to include all communication services (e.g., telegraph, teletype, mobile telephones, pager services, etc., and not limited to the above) regardless of the supplier (except cable TV systems).

(Ord. No. 9485, § 1(16-71), 8-18-80)

**Sec. 17-210. Disposition of revenue.**

All funds received from the tax imposed by this article shall be deposited in the general revenue fund and be appropriated by the city council in the annual city budget.

(Ord. No. 9485, § 1(16-72), 8-18-80)

**Sec. 17-211. Penalties.**

Should any person mentioned in Section 17-204 hereof fail to file the statement or pay the tax as provided for in this article by the date due, such person shall be penalized in an amount equal to ten (10) percent of the tax when due, which penalty shall be payable to the city. Other persons violating the provisions of this article shall, be guilty of a misdemeanor. Each ten (10) days that violations continue shall constitute a separate offense.

(Ord. No. 9485, § 1(16-77), 8-18-80)

**Secs. 17-212 - 17-221. Reserved.**

## ARTICLE XII. PAWNBROKERS AND RELATED MERCHANTS

### Sec. 17-222. Definition of pawnbroker.

The definition of the term "pawnbroker" stated in Section 17-11 shall apply to this article.  
(Ord. No. 10689, § 1(16-212), 7-7-86)

### Sec. 17-223. Records to be kept by certain merchants.

- A. Every pawnbroker and merchant dealing in used bicycles shall, upon forms to be provided by the Jefferson City Police Department, record by entering legibly with ink or other permanent marking a description of all personal property pledged with him or purchased by him, except those items purchased from a wholesale dealer in such items, together with the date of such transaction. The description shall include any letter or number that may be on the property for purposes of identification. The record shall also include the full name, date of birth, address, general description, and valid motor vehicle operator's license number of the person selling or pledging such property. If the seller or pledgor cannot produce a valid motor vehicle operator's license, the purchaser or pledgee shall take his photograph, which shall be attached to the form provided and which shall become a part of such record. The amount, due date and interest charged on the loan, or amount of the purchase price, shall also be recorded on the form provided. Such entries shall be made at the time of the transaction.
- B. If such property contains, in whole or part, a precious gem or metal, or if such property is difficult to describe, said property shall be photographed and said photograph shall be attached to the form provided and shall become a part thereof.
- C. Such record shall not be defaced or erased and shall be open, at all times, to any law enforcement officer. Any articles purchased or pledged shall, at all times, also be open to inspection by any law enforcement officer; provided, that the articles are in the possession of the pawnbroker or merchant.

(Ord. No. 10689, § 1(16-213), 7-7-86)

### Sec. 17-224. Weekly reports to the chief of police.

Every person required to make and maintain records pursuant to Section 17-223 shall make a weekly report to the chief of police which shall include a completed, accurate and legible copy of the form provided for such purposes relative to each and every article purchased by or pledged to him. Any photograph required by section 17-223 shall remain with the original copy but the report shall indicate that a photograph exists.

(Ord. No. 10689, § 1(16-214), 7-7-86)

### Sec. 17-225. Limitations on disposal of goods.

- A. No pawnbroker shall expose for sale or sell or dispose of any article or articles within seven (7) days of the time of purchasing same, except when redeemed by the owner.
- B. No gold, silver, diamonds or other precious or semiprecious gems or metals received by any pawnbroker shall be removed from the pawnbroker's place of business, re-cut or melted within seven (7) days after receipt thereof, except when redeemed by the owner.

(Ord. No. 10689, § 1(16-215), 7-7-86)

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**Sec. 17-226. Receiving goods from minors.**

None of the following merchants shall take, buy or receive any personal property from any person under the age of eighteen (18) years without the written consent of such individual's parents or guardians:

- A. Pawnbrokers;
- B. Merchants dealing in used bicycles;
- C. Transient merchants, itinerant merchants or itinerant vendors, as defined by section 24-11;
- D. Canvassers, solicitors or peddlers, as defined by section 24-90.  
(Ord. No. 10689, § 1(16-216), 7-7-86; Ord. No. 14702, §1, 8-2-2010)

**Sec. 17-227. Penalties.**

- A. Any person who violates the provisions of this article shall be subject to the penalties set forth in section 1-13.
- B. Any pawnbroker or merchant dealing in used bicycles who knowingly and willfully violates the provisions of this article shall be subject to the revocation of his business license pursuant to section 17-29.
- C. Any transient merchant, itinerant merchant or itinerant vendor who knowingly and willfully violates the provisions of section 17-226 shall be subject to the revocation of his business license pursuant to section 22-38.
- D. Any canvasser, solicitor or peddler who knowingly violates the provision of section 17-226 shall be subject to the revocation of his license pursuant to section 22-75.  
(Ord. No. 10689, § 1(16-217), 7-7-86)

## **ARTICLE XIII. CONVENIENCE STORE SECURITY**

### **Section 17-240. Definitions.**

That for purposes of this article "convenience store" is hereby defined as a place of business that is primarily engaged in the retail sale of groceries, both groceries and gasoline, or liquor for consumption off the premises, and which is open for business at any time between 11:00 p.m. and 5:00 a.m. The term "convenience store" does not include:

- (a) A business that is solely or primarily a restaurant;
- (b) A business that has at least ten thousand square feet of retail floor space.

### **Section 17-241 Minimum Security Measures Required.**

For the protection of employees and the consumer public at convenience stores, every owner of a convenience store shall ensure that:

- (a) each employee is trained in proper robbery deterrence and safety within sixty (60) days of an employee's date of employment or, if a person is an employee on January 1, 1995, then by July 1, 1995;
- (b) such owner's convenience store is equipped with the following:
  - (1) A behind-the-counter communications device, such as an alarm system, telephone line or "panic" button, which can be utilized to notify police; subject to the restrictions set out in Article XII, "Burglar and Fire Alarm Systems," of Chapter 18, "Miscellaneous Provisions and Offenses," of the Code.
  - (2) A drop safe or similar device for restricted access to cash receipts;
  - (3) Lighting for parking areas, entrances and other areas of the convenience store accessible to the public at an intensity providing clear visibility under normal conditions;
  - (4) A conspicuous notice at the entrance which states that the cash register contains limited funds;
  - (5) Window signs located to allow a clear and unobstructed view from the outside of the building to the cash register and sales transaction area; and
  - (6) Height markers at the entrance of the convenience store which display height measures;
- (c) such owner's convenience store has no window tinting that prevents an exterior or interior view, and allows for night visibility in a normal line of sight.

### **Section 17-242 Security Measures Required When Less Than Two Employees.**

If a convenience store has less than two (2) employees on the premises after 11:00 p.m. and before 5:00 a.m., then in addition to the security measures required under 17-241, the owner of such convenience store shall ensure that the convenience store is equipped with a security camera system capable of recording and retrieving an image to assist law enforcement officials in the identification and apprehension of criminal offenders, positioned so as to record on film or videotape the image of all persons entering the convenience store and/or all persons approaching within five (5) feet of the cash register; or, in the alternative, bullet-proof glass.

#### **Section 17-243 Effective Date.**

All convenience stores commencing operations from and after the effective date of the ordinance adopting this article shall immediately comply with all of its provisions upon opening their doors to the public. All convenience stores in operation within the limits of the City of Jefferson (doors open to the public on a regular and continuous basis) prior to said effective date shall comply with the provisions of Section 17-241 by no later than January 1, 1995, and if subject to Section 17-242, compliance with that section is required no later than July 1, 1995.

#### **Section 17-244 Exemption From Compliance.**

Any owner of a convenience store may apply to the Council for exemption from the provisions of this article, if that owner has undertaken alternate security measures which are substantially equal to, or more effective than, the security measures set out in Section 17-241 and 17-242 in preventing criminal activity, assisting in the apprehension of the perpetrator, and protecting employees and customers. The Chief of Police shall provide written standards which will be considered in determining alternate security measures. If the alternate security measures detailed in the owner's application for exemption meet these standards, the Chief of Police may submit to the Council a written recommendation that the owner not be required to comply with the provisions of this article. The Council may then approve the owner's application upon the Chief's recommendation, or deny the application. The decision by the Council shall be final, except to such extent the same may be changed by judicial review.

#### **Section 17-245 Alternative Measures.**

Alternate security measures may include: an armed security guard on the premises at all times the convenience store is open to the public; two (2) or more employees on duty at all times the convenience store is open to the public; and a working system that signals a problem to a manned monitoring area away from the convenience store.

#### **Section 17-246 Additional Measures.**

Nothing in this article prohibits any convenience store from using additional cameras, alarms or other security measures, nor does it prevent any convenience store from using those measures more than the required hours.

#### **Section 17-247 Penalty.**

Any person, firm or corporation violating any provision, section or paragraph of this article shall be guilty of an infraction, and upon conviction thereof shall be subject to a fine of not more than five hundred dollars (\$500.00). Each day a violation occurs shall constitute a separate offense.  
(Ord. 12106, § 1, 6-6-94)

## ARTICLE XIV FIRING RANGES, GUN CLUBS AND TARGET RANGES

### Sec. 17-300. Definitions.

The term "Target Range" shall be construed to include firing ranges, target ranges, rifle ranges and other similar property uses as well as gun clubs where firearms are discharged on club property.

### Sec. 17.301. Target range permits.

Target Ranges may not be operated unless such range has received permits from the Board of Adjustment and the Chief of Police.

### Sec. 17-302. Minimum Requirements for target ranges

- A. Target ranges may be operated within enclosed buildings protected with butts sufficient to stop bullets of the caliber and velocity used therein.
- B. Outdoor Target ranges, other than those limited to trapshooting, may be operated when the range is designed so as to prevent rounds from leaving the range.
- C. Out-of-door ranges for trapshooting may be operated only when the area enclosed within the range is sufficiently large to ensure that the spent shot does not fall outside thereof. No ammunition larger than No. 7 ½ shot shall be used on trapshooting ranges.
- D. Such target ranges or trapshooting ranges shall not be operated, however, until the Chief of Police, or his designee, shall have caused an inspection to be made of the policies and procedures of the range and shall have found them to adequately insure the safety of those using the range and the public at large and shall have issued a permit therefor. Policies and procedures shall be considered to be adequate if they meet the standards set forth in The NRA Range Source Book, 1999 revision or later, or such other standard that the owner or operator can show to the satisfaction of the Chief of Police adequately protects those using the range and the public at large.
- E. Such target ranges or trap shooting ranges shall not be operated until the Director of the Department of Community Development, or his designee, shall have inspected the premises and shall have found them to adequately insure the safety of those using the range and the public at large and shall have issued a permit therefor. The design and construction of the range shall be considered to be adequate if it meets the standards set forth in The NRA Range Source Book, 1999 revision or later, or such other standard that the owner or operator can show to the satisfaction of the Director adequately protects those using the range and the public at large.
- F. The City, and its officers, employees and agents, retain the right to re-inspect the premises, including the policies and procedures used thereon, at any time to ensure continued compliance and may withdraw the permit if an inspection is not permitted or if the premises, policies, procedures and operations, following an inspection, do not adequately protect the users of the range and the public at large and such deficiencies are not brought into compliance within the time set forth by the Chief of Police or the Director to the Department of Community Development. Any owner or operator aggrieved by a decision by the Chief of Police or the Director may file an appeal with the Board of Adjustment which shall review the decision

following a hearing.

- G. Indoor ranges shall meet all State and Federal laws and regulations regarding indoor air quality, emissions, and lead, Outdoor ranges shall meet the standards set forth in the United States Environmental Protection Agency's manual entitled "Best Practices for Lead at Outdoor Shooting Ranges" (EPA-902-B-001, January 2001).

(Ord. 13647, §3, 11-3-2003)

## ARTICLE XV FACADE IMPROVEMENT TAX REIMBURSEMENT PROGRAM

### Sec. 17-400. Purpose.

The main objective of this Article is to enhance the aesthetics of the City by improving the facades of older commercial buildings in Jefferson City so that after completion of work, citizens will recognize improvement in the appearance of the buildings. A secondary objective is to promote mixed use (residential/commercial) in the older commercial areas of the city.

The Tax Reimbursement Program will encourage owners to maintain and enhance the older appearance (not modernize) the exterior of their buildings and promote residential living on the upper floors.

### Sec. 17-401. Eligibility.

To be eligible for this Program, properties eligible must meet the following criteria:

- A. The property must be in a commercial zone and the building to be improved must be used, at the time the application is made, for a purpose which would require a commercial zone (hereinafter referred to as “commercial use”);
- B. The structure must have been constructed before 1951;
- C. The property must have a fair market value of \$70,000 or more at the time the application for improvements is approved;
- D. The property, and its owner or owners, must not be delinquent in payment of any State, County, or City taxes;
- E. Property must remain in commercial use over the reimbursement period and must re-qualify annually.
- F. Exterior improvements must be significant, exceeding \$10,000, and be completed prior to reimbursement eligibility.
- G. Exterior improvement projects must meet appearance guidelines to be approved for tax reimbursement. The City Administrator, in consultation with the Historic Preservation Commission and the Environmental Quality Commission shall publish specific guidelines, which shall provide, at a minimum, that the improvements be:
  1. Consistent with the appearance of the building as originally constructed;
  2. Consistent with the appearance of other buildings in the vicinity as originally constructed in Jefferson City at the same time or prior to 1951;
  3. Consistent with the present appearance of other buildings on the same block which were constructed at approximately the same time.
- H. Any work done prior to approval of Facade Improvement Application is not eligible.

- I. Eligible improvements include:
1. Facade removal
  2. Brick or wall surface cleaning
  3. Patching and painting of facade walls
  4. Canopy, porch, awning installation/repair
  5. Window and/or door replacement/repair
  6. Mortar joint repair
  7. Railings, ironwork repair or addition
  8. Cornice repair or replacement
  9. Replacement/repair to exterior steps
- J. Plans for building/facade improvements must be approved by the Facade Improvement Committee, which is hereby created. The Committee shall consist of five (5) registered voters of the City appointed by the Mayor with the advice and consent of the Council. Committee members shall serve two year terms. The Committee may approve a variance to the age and market value requirements if the building at issue is abutted by one or more buildings constructed before 1951 and the building is determined by the Director of Community Development to be structurally sound.
- K. The total number of active properties which can participate in this program shall not exceed twenty-five (25). (Ord. No. 14731, §1, 10-18-2010)
- L. A property may be eligible for the Tax Reimbursement Program one time only.
- M. Properties shall only be eligible to the extent that funds are available and appropriated for this purpose by the Council.
- N. Total annual reimbursement may not exceed the property taxes assessed or Thousand Dollars (\$3,000.00), whichever is less.
- O. Eligible owners may receive reimbursement for not more than three years starting January 1, 2006. Eligibility must be certified each year.
- P. If the upper floors of the building are also in use as residential living space after completion of the facade improvements, the owner may apply for and receive tax reimbursement for an additional 2 years. To be eligible for the 2 additional years of tax reimbursement, the living space must:
1. be inspected by city code inspection and certified as meeting basic livability housing standards.
  2. be occupied for at least 9 months each year of the reimbursement.
- Q. the upper floors of the building are also occupied for some use other than a residential living space, the owner may apply to the Façade Improvement Committee to receive up to 2 additional years of tax reimbursement which shall be granted provided that the applicant meets the following requirements set forth herein.
1. For a property to be eligible for the 2 additional years of tax reimbursement, the Committee must find:
    - i. That the second floor of the property is being occupied for an active commercial use as a retail or office space; and
    - ii. the use of the second floor of the property attracts workers or patrons to the commercial area in addition to those using the first floor of the property; and

- iii. the second floor has been inspected by a city code inspector and certified as meeting all codes applicable to the use.
- 2. To qualify as an “active commercial use” the second floor must be used for retail purposes, professional offices, financial services, entertainment, religious services, or food or beverage sales. The term “active commercial use” does not include storage of items used in conjunction with another business or residence on or off of the premises. The term “second floor” shall not include any floor which is at or below grade at any point.

(Ord. No. 13963, §1, 11-7-2005)

## NOTES

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<sup>1</sup> **Cross references** - Definitions and rules of construction generally, § 1-2; alcoholic beverages, Ch. 4; cable television franchise, Ch. 8; CATV franchise fee, § 9-26; garage sales, yard sales, etc., Ch. 14; peddlers, solicitors and itinerant merchants, etc., Ch. 24; permit for solid waste collectors, § 30-6; license for solid waste disposal areas, § 30-8; taxicabs, § 34-59 et seq.

**State law reference** - General licensing authority of city, RSMo. § 94.110.

<sup>2</sup> **Cross reference** - Boxing or wrestling matches involving members of the opposite sex, § 18-224.

<sup>3</sup> **State law reference** - State cigarette tax, RSMo. § 149.011 et seq.

<sup>4</sup> **State law reference** - Municipal manufacturers' ad valorem tax authorized, RSMo. § 150.310.

<sup>5</sup> **State law reference** - Municipal merchants' ad valorem tax authorized, RSMo. § 94.080.

<sup>6</sup> **Case annotation** - The municipal sales tax, like the state sales tax, is a gross receipts tax, not a transaction tax; therefore such tax is applicable to all sales made by persons whose place of business is located within the city, other than sales made to persons located outside the state, even if title to the goods sold passed outside the city. *Fabick and Company v. Schaffner*, 492 S.W.2d 737 (Mo. 1973)

**State law reference** - City Sales Tax Act, RSMo. § 94.500, et seq.

<sup>7</sup> **Editor's note** - Section 1 of Ord. No. 10689, adopted July 7, 1986, amended Ch. 16 by adding six new sections numbered 16-212 - 16-217. In order to preserve Code format and better facilitate the inclusion of future material into Art. XI above, the editor, at his discretion, has included the provisions of Ord. No. 10689 as a new Art. XII and renumbered these new sections as §§ 16-222 - 16-227.