5.04.020 Revenue measure.

This chapter is enacted solely to raise revenue for municipal purposes, and is not intended for regulation. No certificate issued under the provisions of this chapter shall be construed as authorizing the conduct or continuance of any illegal or unlawful business.

(Ord. 6923 § 3, 2007; Ord. 5732 § 1, 1989; Ord. 5731 § 1, 1989; Ord. 3804 (part), 1971)

5.04.030 Effect on other ordinances.

Persons required to pay a business tax for transacting and carrying on any business under this chapter shall not be relieved from the payment of any business tax for the privilege of doing such business required under any other ordinance of the City, and shall remain subject to the regulatory provisions of other ordinances.

(Ord. 5732 § 1, 1989; Ord. 5731 § 1, 1989; Ord. 3804 (part), 1971)

5.04.040 Business tax payment required.

There are hereby imposed upon the businesses, trades, professions, callings and occupations specified in this chapter business taxes in the amounts hereinafter prescribed. It is unlawful for any person to transact and carry on any business, trade, profession, calling or occupation in the City without first having procured a business tax certificate from the City and paying the tax hereinafter prescribed or without complying with any and all applicable provisions of this chapter.

This section shall not be construed to require any person to obtain a certificate prior to doing business within the City if such requirement conflicts with applicable statutes of the United States or of the State of California. Persons not so required to obtain a certificate prior to doing business within the City nevertheless shall be liable for payment of the tax imposed by this chapter.

Nothing contained in this chapter shall be construed to relieve the obligation to obtain a separate certificate and to pay the appropriate business tax required for each business owned or conducted by a separate owner within an individual establishment or location, whether under the same management or not.

Any person who operates any business, whether upon a cost, rental or commission basis as a concession or upon rented floor space in or upon the premises of any person taxed under the provisions of this chapter, shall be required to obtain a separate and independent certificate pursuant to this chapter except as may be otherwise specified hereinafter.

No certificate shall be issued to any person failing to obtain any regulatory permit or otherwise comply with any other provision of this Code having to do with the regulation of any trade, business or occupation. The City may revoke any certificate inadvertently issued in violation of this section without liability to the City.

(Ord. 7390 § 1, 2017; Ord. 6923 § 4, 2007; Ord. 5732 § 1, 1989; Ord. 5731 § 1, 1989; Ord. 3804 (part), 1971)

5.04.170 Extension of time and waiver of penalty.

In addition to all other powers conferred upon him, the Collector shall have the power, for good cause shown, to extend the time for filing any required sworn statement or registration and, in such case to waive any penalty imposed, or charge demanded, that would otherwise have accrued, and, if the Collector so determines, eight percent simple interest shall be added to any tax determined to be payable. For owners of a newly registered Residential Rental business, the Collector shall have the power, for good cause shown, to waive any past due tax assessed for prior years that would otherwise have accrued, provided that the business owner has less than four

residential rental properties containing two or fewer residential rental units. The Collector shall also have the authority, for good cause shown, to waive any penalty imposed, charge demanded, or any past due tax assessed for prior years that would otherwise have accrued.

(Ord. 7390 § 1, 2017; Ord. 7282 § 4, 2015; Ord. 6923 § 13, 2007; Ord. 5732 § 1, 1989; Ord. 5731 § 1, 1989; Ord. 3804 (part), 1971)

5.04.210 Business tax—When payable.

Unless otherwise specifically provided, all annual business taxes shall be due and payable in advance on or before the expiration date of the then current business tax certificate or on or before the first day of business for any new business. Business taxes for periods other than the annual period are payable in advance on or before the first day of business and thereafter on or before the first day of each applicable period. All business taxes paid on or before the expiration date of the then current business tax certificate will be given a 5% discount for early renewal.

(Ord. 7390 § 1, 2017; Ord. 5732 § 1, 1989; Ord. 5731 § 1, 1989; Ord. 5010 § 1, 1982; Ord. 4063 § 1, 1973; Ord. 3804 (part), 1971)

5.04.220 Delinquent taxes—Penalties.

For failure to renew and pay a business tax when due, the Collector shall add the following penalties: 30 percent of the business tax 60 days after the due date; 50 percent 90 days after the due date; and 75 percent 120 days after the due date.

For failure to register a new business and pay the business tax when due, the Collector shall add the following penalties: 30 percent of the business tax 60 days after the due date; 50 percent 90 days after the due date and 75 percent 120 days after the due date.

In no event shall the amount of such penalties to be added exceed 75 percent of the amount of the business tax due. When the due date of the business tax falls on a Saturday, Sunday or state or national holiday, payment of the business tax due may be made without penalty on the first working day following the holiday.

For the purposes of this chapter, postmarks shall be accepted as the date of payment made provided the transmitting envelope contains a postage cancellation not later than 12:00 a.m. on the due date.

No certificate or sticker, tag, plate, or symbol shall be issued, nor one which has been suspended or revoked shall be reinstated to any person, who at the time of registering therefore, is indebted to the City for any delinquent business taxes.

(Ord. 7390 § 1, 2017; Ord. 6923 § 16, 2007; Ord. 5732 § 1, 1989; Ord. 5731 § 1, 1989; Ord. 5178 § 1, 1984; Ord. 4063 § 2, 1973; Ord. 3804 (part), 1971)

5.04.250 Enforcement.

It shall be the duty of the Collector, and he is directed to enforce each and all of the provisions of this chapter, and the Chief of Police shall render such assistance in the enforcement hereof as may from time to time be required by the Collector.

The Collector in the exercise of the duties imposed upon him hereunder, and acting through his deputies or duly authorized assistants, shall examine or cause to be examined all places of business in the City to ascertain whether the provisions of this chapter have been complied with.

The Collector, and each and all of his assistants and any police officer shall have the power to seal the coin openings of slots of nonidentified or unlicensed coin-operated machines in a manner which will render inoperative the coin devices on any machine or device not otherwise exempted by the provisions of the chapter which is found available to the public for operation and which does not have stamped or affixed thereon the required identification or for which the proper business tax has not been paid in full; in lieu thereof, he or she may seize and hold any such machine for the payment of such.

The Collector and each and all of his assistants and any police officer shall have the power and authority to enter free of charge, during business hours, any place of business required to be certified herein, and demand an exhibition of a certificate and a sales and use tax permit. Any person having such certificate, or sales or use tax permit, in his possession or under his control, who willfully fails to exhibit the same on demand, shall be guilty of a misdemeanor and subject to the penalties provided for by the provisions of this chapter. It shall be the duty of the Collector and each of his assistants to cause a complaint to be filed against any and all persons found to be violating any of said provisions.

The Collector and each and all of his assistants and any police officer are authorized to issue a written notice to appear upon persons whom they have a reasonable cause to believe have violated any provisions of this section.

The Collector and each and all of his assistants are authorized to issue an administrative citation upon any person whom they have reasonable cause to believe has violated any provision of this section. The City may pursue any unpaid fines or penalties and their costs pursuant to Section 1.17.090.

(Ord. 7390 § 1, 2017; Ord. 6923 § 18, 2007; Ord. 5732 § 1, 1989; Ord. 5731 § 1, 1989; Ord. 3804 (part), 1971)

5.04.260 Business tax a debt.

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

(Ord. 5732 § 1, 1989; Ord. 5731 § 1, 1989; Ord. 3804 (part), 1971)