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ORDINANCE NO.

AN ORDINANCE OF THE CITY OF RIVERSIDE, CALIFORNIA,
AMENDING VARIOUS SECTIONS IN CHAPTER 5.04 OF THE
RIVERSIDE MUNICIPAL CODE REGARDING TAXES, LICENSES AND
REGULATIONS.

The City Council of the City of Riverside does ordain as follows:

Section 1: Section 5.04.010 of the Riverside Municipal Code is amended as follows:

“Section 5.04.010 Definitions.

A. *Average number of employees.* "Average number of employees" means the average number of persons employed daily in the person's business for the preceding period of one year and shall be determined by ascertaining the total number of hours of service performed by all employees during the preceding year, including paid leave, dividing the total number of hours of service by the full-time equivalent (2,080 hours). In computing the average number of employees, fractions of numbers shall be rounded to the nearest whole number with one-half or greater being rounded up and less than one-half being rounded down.

...

C. *Business rentals.* "Business rentals" means any business conducted or carried on by any person engaged in the business of renting or letting a building or structure of any kind, including, but not limited to, office buildings, warehouses, commercial spaces, office spaces and industrial spaces to a tenant for purposes other than dwelling, sleeping or lodging.

1. One or more business rental units on the same parcel or adjoining parcels shall be considered one place of business and one tax certificate must be obtained.

...

F. *Collector.* "Collector" means the Chief Financial Officer or other City officer charged with the administration of this chapter. References to License Collector or Tax Administrator shall be understood to refer to the Finance Director or their authorized representative.

...

H. *Contractor.* "Contractor" means every person conducting, carrying on or managing a business who is licensed as a contractor by the State of California and who undertakes to, or offers

1 to undertake to, or purports to have the capacity to undertake to, or submits bids to, or does them
2 self or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck,
3 or demolish any building, highway, road, railroad, excavation or other structure, project,
4 development or improvement or to do any part thereof, including the erection of scaffolding or
5 other structures or works in conjunction therewith.

6 1. Any "contractor" as defined above conducting or carrying on the business of selling
7 goods, wares or merchandise as a retailer or wholesaler, in addition to their contracting business
8 shall, in addition to the contractor's business tax certificate provided herein, secure a certificate for
9 such retail or wholesale business as required in the chapter.

10 ...

11 I. *Convalescent hospital.* "Convalescent hospital" means a facility providing long-term
12 nursing, dietary and other medical services to convalescents or invalids but not providing surgery
13 or primary treatments such as are customarily provided in a hospital. Convalescent hospital
14 includes nursing home and rest home, but does not include general or specialized hospital or
15 residential care facility. A convalescent hospital must be licensed by the State as such.

16 J. *Employee.* "Employee" means, in relation to a business, any and all owners, or members of
17 the owner's family, partners, or associates or individuals, to whom the business pays a wage, all of
18 whom shall be included in the computation of the average number of employees of the business.

19 ...

20 K. *General services.* "General services" means providing, maintaining or performing labor for
21 benefit of another within the City; supplying some general demand for the benefit of another
22 within the City and does not include professional services or other services enumerated in this
23 chapter.

24 L. *Gross receipts.* "Gross receipts" means and includes the total of amounts actually received
25 or receivable from sales and the total amounts actually received or receivable for the performance
26 of any act or service, of whatever nature it may be, for which a charge is made or credit allowed,
27 whether or not such act or service is done as a part of or in connection with the sale of materials,
28 goods, wares or merchandise. "Gross receipts" includes all receipts, cash, credits and property of

1 any kind or nature, without any deduction therefrom on account of the cost of the property sold,
2 the cost of materials used, labor or service costs, interest paid or payable, or losses or other
3 expenses whatsoever;

4 1. A business established outside the City but maintaining a branch office within the
5 City, or doing business within the City through an agent, broker or employee, shall report as gross
6 receipts, its total sales or receipts attributable to the local branch office, local agent, broker or
7 employee operating within the City;

8 ...

9 3. The following shall be excluded from "gross receipts":

10 a. Cash discounts allowed and taken on sales;

11 ...

12 h. As to a retail gasoline dealer, a portion of their receipts from the sale of
13 motor vehicle fuels equal to the motor vehicle fuel license tax imposed by and previously
14 paid under the provisions of Part 2 of Division 2 of the Revenue and Taxation Code of the
15 State of California;

16 i. As to a retail gasoline dealer, the special motor fuel tax imposed by Section
17 4041 of Title 26 of the United States Code if paid by the dealer or collected by them from
18 the consumer or purchaser.

19 M. *Insurance agent.* "Insurance agent" means any person, including bail bond agents, directly
20 authorized by and on behalf of an insurer to transact insurance and bind the insurer in the
21 execution of insurance policies.

22 N. *Insurance broker.* "Insurance broker" means any person, including bail bond brokers, who,
23 for compensation and on behalf of another person, transacts insurance other than life, with, but not
24 on behalf of, an insurer.

25 O. *Location.* "Location" means the place where the business is conducted whether at a single
26 address or multiple addresses that are contiguous. If a business entity conducts business at two or
27 more addresses which are not physically contiguous, each such noncontiguous address shall
28 constitute a separate location. In the case of electronic transactions, the place where the seller is

1 located is deemed the "location" for purposes of this chapter.

2 P. *Manufacturing*. "Manufacturing" means the business of making, developing, assembling or
3 packaging of any machines, devices, articles, things, commodities, goods, wares, merchandise,
4 products, equipment, material or substances for sale or distribution to the public either at
5 wholesale or retail.

6 Q. *Peddler*. "Peddler" means any person, whether an individual or representing a business
7 entity, engaged in the act of peddling.

8 R. *Peddling*. "Peddling" means and includes traveling or going from place to place or from
9 house to house within the City and peddling, hawking, vending or selling any goods, wares or
10 merchandise carried or caused to be carried or conveyed by or with the person peddling, hawking,
11 vending or selling the same.

12 S. *Person*. "Person" means and includes all domestic and foreign corporations, associations,
13 syndicates, joint stock corporations, partnerships of every kind, clubs, trusts, societies, and
14 individuals transacting and carrying on any business in the City, other than as an employee.

15 T. *Professional services*. "Professional services" means any person, including a professional
16 corporation, wherever located, engaged in/or carrying on within the City any profession requiring
17 compliancy with written and/or oral examination standards adopted by a branch of the state or
18 federal government and/or requiring a certain amount of tenure with such branch of government;
19 such professions to include but not be limited to: architect, attorney, accountant (all types),
20 audiologist, chiropractor, clinical social worker, dentist, economist, engineer (all types), geologist,
21 marriage, family and child counselor, mortician, optician, optometrist, osteopath, physician (all
22 types), podiatrist, psychologist, registered nurse, speech pathologist, surveyor, veterinarian, etc.

23 U. *Residential rentals*. "Residential rentals" means any business conducted or carried on by
24 any person engaged in leasing, renting, subleasing, subletting, providing, exchanging or trading
25 without loss of ownership or leasehold, any real property, dwelling, building, structure, premises
26 or portion thereof, for the purpose of dwelling, sleeping, lodging, boarding or other such
27 occupancy, accommodation or general residency.

28 1. Two or more single-family residential rental units and multiple-residential rental

1 units of two or three units shall be taxed as one business using the property owner's physical
2 address as the business address.

3 2. Four or more residential rental units on the same parcel or adjoining parcels shall be
4 taxed as one business using the property owner's physical address as the business address.

5 ...

6 V. *Sale*. "Sale" means and includes the transfer, in any manner or by any means whatsoever,
7 of title to property for a consideration; the serving of, supplying of, or furnishing for a
8 consideration any property; and any transaction whereby the possession of property is transferred
9 and the seller retains the title as security for the payment of the price. The foregoing shall not be
10 deemed to exclude any transaction which is or which, in effect, results in a sale within the
11 contemplation of law.

12 W. *Solicitor*. "Solicitor" means any person, whether an individual or representing a business
13 entity, who engages in the act of solicitation as described in Section 5.08.010 of this Municipal
14 Code.

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

17 Y. *Wholesale sales*. "Wholesale sales" means the sale of goods, wares or merchandise for the
18 purpose of resale and there is no sale to the ultimate consumer."

19 Section 2: Section 5.04.060 of the Riverside Municipal Code is amended as follows:

20 **"Section 5.04.060 Evidence of doing business.**

21 When any person by use of signs, circulars, business cards, telephone book, newspapers,
22 trade publications, television, radio, internet, or any other advertising media, advertises, holds out
23 or represents that they are in business in the City, or when any person holds an active license or
24 permit issued by a governmental agency indicating that they are in business in the City, or
25 when such person gives other evidence of transacting and carrying on business as may be defined
26 in this chapter, such action shall be considered evidence of doing business in the City. If such
27 person fails to deny by a sworn statement under penalty of perjury given to the Collector that they
28 are not conducting a business in the City, after being requested to do so by the Collector, then

1 these facts shall be considered prima facie evidence that they are conducting a business in the
2 City.”

3 Section 3: Section 5.04.070 of the Riverside Municipal Code is amended as follows:

4 **“Section 5.04.070 Constitutional apportionment.**

5 None of the business taxes provided for by this chapter shall be so applied as to occasion an undue
6 burden upon interstate commerce or be violative of the equal protection and due process clauses of
7 the Constitutions of the United States and the State of California.

8 A. In any case where a business tax is believed by a registrant for a certificate to place an
9 undue burden upon interstate commerce or be violative of such constitutional clauses, the
10 registrant may apply to the Collector for an adjustment of the tax. Such application may be made
11 before, at, or within six months after payment of the prescribed business tax. The registrant shall,
12 by sworn statement and supporting testimony, show their method of business and the gross volume
13 or estimated gross volume of business and such other information as the Collector may deem
14 necessary in order to determine the extent, if any, of such undue burden or violation.

15 ...

16 C. In fixing the business tax to be charged, the Collector shall have the power to base the
17 business tax upon a percentage of gross receipts or any other measure which will assure that the
18 business tax assessed shall be uniform with that assessed on businesses of like nature, so long as
19 the amount assessed does not exceed the business tax as prescribed by this chapter. Should the
20 Collector determine the gross receipts measure of business tax to be the proper basis, they may
21 require the registrant to submit, either at the time of termination of registrant's business in the City,
22 or at the end of each three-month period, a sworn statement of the gross receipts and pay the
23 amount of business tax therefore, provided that no additional business tax during any one calendar
24 year shall be required after the registrant shall have paid an amount equal to the annual business
25 tax as prescribed in this chapter.”

26 //

27 //

28 //

1 Section 4: Section 5.04.080 of the Riverside Municipal Code is amended as follows:

2 **“Section 5.04.080 Exemptions.**

3 Nothing in this chapter shall be deemed or construed to apply to any person transacting and
4 carrying on any business exempt by virtue of the Constitution or applicable statutes of the United
5 States or of the State of California from the payment of such taxes as are herein prescribed.

6 ...

7 The Collector, after giving notice and a reasonable opportunity for hearing to a registrant, may
8 revoke any certificate granted pursuant to the provisions of this section or Section 5.04.090 upon
9 information that the registrant is not entitled to the exemption as provided herein.

10 If the exemptions under this chapter conflict with state law, the state law shall govern.”

11 Section 5: Section 5.04.090 of the Riverside Municipal Code is amended as follows:

12 **“Section 5.04.090 Tax-free certificate provision.**

13 The provisions of this chapter shall not be deemed or construed to require the payment of a
14 business tax to conduct, manage or carry on any business, occupation or activity from any
15 institution or organization or persons who fall within any of the following classifications:

16 A. Any business conducted, managed or carried on wholly for the benefit of charitable
17 purposes and from which profit is not derived, either directly or indirectly, by any individual.

18 ...

19 T. Every person who has been honorably discharged from military service of the United States
20 and who is exempted from the payment of business taxes by Sections 16001 and 16001.5 of the
21 California Business and Professions Code and who distributes circulars and/or hawks, peddles,
22 and/or vends any goods, wares or merchandise owned by them, except spirituous, malt, vinous or
23 other intoxicating liquor, subject however to the restrictions, limitations, regulations and
24 conditions hereinafter set forth.

25 1. Every applicant must furnish a certificate of physical disability, dated within a
26 month of said application, executed by a qualified physician or submit equivalent evidence of
27 disability.

28 ...

1 4. A business tax certificate, when issued, is subject to the following conditions:

2 a. Said business tax certificate shall not be defaced, mutilated, disfigured or otherwise
3 altered subsequent to its issuance, and failure to comply herewith is grounds for revocation of said
4 business tax certificate and for refusing its renewal or the issuance of a new business tax certificate
5 thereafter.

6 ...

7 d. The business taxpayer named must identify themselves by their signature whenever
8 required to do so by any City police officer, or any authorized agent of the Collector.

9 ..."

10 Section 6: Section 5.04.100 of the Riverside Municipal Code is amended as follows:

11 **“Section 5.04.100 Registration for business tax certificates.**

12 Upon a person registering for the first certificate to be issued hereunder or for a newly established
13 business, such person shall furnish to the Collector a sworn statement, upon a form provided by
14 the Collector; setting forth the following information:

15 A. The exact nature or kind of business for which a certificate is requested;

16 ...

17 F. In all cases where the business contracts, sells or delivers any goods, wares or merchandise
18 in the City for which sales or use tax is payable and who is required to report and pay such sales
19 and use tax to the state shall obtain an appropriate California State Board of Equalization permit
20 and furnish the Collector with their sales tax number and shall report separately in their return to
21 the state the amount of receipts from sales in the City and/or the receipts from sales for use in the
22 City and shall pay the required sales or use tax on such receipts. Any such person who fails to do
23 so shall be deemed guilty of a misdemeanor violation of this chapter.

24 ...

25 H. Any further information which the Collector may require to enable them to issue the type
26 of certificate registered for.

27 If the amount of the business tax to be paid by the registrant is measured by gross receipts, the
28 registrant shall estimate the gross receipts for the period to be covered by the certificate to be

1 issued. Such estimate, if accepted by the Collector as reasonable, shall be used in determining the
2 amount of business tax to be paid by the registrant; provided, however, the amount of the business
3 tax so determined shall be tentative only, and such person shall, within 30 days after the expiration
4 of the period for which such certificate was issued, furnish the Collector with a sworn statement,
5 upon a form furnished by the Collector, showing the gross receipts during the period of such
6 certificate, and the business tax for such period shall be finally ascertained and paid in the manner
7 provided by this chapter for the ascertaining and paying of renewal business taxes for other
8 businesses, after deducting from the payment found to be due, the amount paid at the time such
9 first certificate was issued.

10 ...

11 The Collector shall not issue to any such person another certificate for the same or any business,
12 until such person shall have furnished to them the sworn statement and paid the business tax as
13 herein required.

14 ...”

15 Section 7: Section 5.04.110 of the Riverside Municipal Code is amended as follows:

16 **“Section 5.04.110 Renewal registration.**

17 In all cases, the registrant for the renewal of a certificate shall submit to the Collector for
18 guidance in ascertaining the amount of the business tax to be paid by the registrant, a sworn
19 statement, upon a form to be provided by the Collector, setting forth such information concerning
20 the registrant's business during the preceding year as may be required by the Collector to enable
21 them to ascertain the amount of the business tax to be paid by said registrant pursuant to the
22 provisions of this chapter.”

23 Section 8: Section 5.04.120 of the Riverside Municipal Code is amended as follows:

24 **“Section 5.04.120 Contents of business tax certificate.**

25 A business tax certificate issued under the provisions of this chapter shall contain the following
26 information:

27 ...

1 Whenever the tax imposed under the provisions of this chapter is measured by the number of
2 vehicles, devices, machines or other pieces of equipment used, or whenever the business tax is
3 measured by the gross receipts from the operation of such items, the Collector may issue only one
4 certificate; provided that they may issue for each tax period for which the business tax has been
5 paid one identification sticker, tag, plate, or symbol for each item included in the measure of the
6 tax or used in a business where the tax is measured by the gross receipts from such items.”

7 Section 9: Section 5.04.130 of the Riverside Municipal Code is amended as follows:

8 **“Section 5.04.130 Statements and records.**

9 No statements shall be conclusive as to the matters set forth therein, nor shall the filing of the same
10 preclude the City from collecting by appropriate action such sum as is actually due and payable
11 hereunder. Such statement and each of the several items therein contained shall be subject to audit
12 and verification by the Collector, their deputies, or authorized employees of the City, who are
13 hereby authorized to examine, audit, and inspect such books and records of any person registering
14 for certification as may be necessary in their judgment to verify or ascertain the amount of
15 business tax due.

16 All persons subject to the provisions of this chapter shall keep complete records of business
17 transactions, including sales, receipts, purchases, and other expenditures, and shall retain all such
18 records of examination by the Collector. Such records shall be maintained for a period of at least
19 four years. No person required to keep records under this section shall refuse to allow authorized
20 representatives of the Collector to examine said records at reasonable times and places.”

21 Section 10: Section 5.04.140 of the Riverside Municipal Code is amended as follows:

22 **“Section 5.04.140 Information confidential.**

23 It is unlawful for the Collector or any person having an administrative duty under the provisions of
24 this chapter to make known in any manner the business affairs, operations, or information obtained
25 by an investigation of records and equipment of any person required to obtain a certificate, or pay
26 a business tax, or any other person visited or examined in the discharge of official duty, or the
27 amount or source of income, profits, losses, expenditures, or any particular thereof, set forth in any
28 statement or registration, or to permit any statement or registration, or copy of either, or any book

1 containing any abstract or particulars thereof to be seen or examined by any person. Provided that
2 nothing in this section shall be construed to prevent:

3 A. The disclosure of information to, or the examination of records and equipment by, another
4 City official, employee, or agent for collection of taxes for the sole purpose of administering or
5 enforcing any provisions of this chapter, or collecting taxes imposed hereunder;

6 ...

7 D. The disclosure after the filing of a written request to that effect, to the taxpayer himself, or
8 to their successors, receivers, trustees, executors, administrators, assignees and guarantors, if
9 directly interested, of information as to the items included in the measure of any paid tax, any
10 unpaid tax or amount of tax required to be collected, interest and penalties; further provided,
11 however, that the City Attorney approved each such disclosure and that the Collector may refuse
12 to make any disclosure referred to in this paragraph when in their opinion the public interest would
13 suffer thereby;

14 ...

15 F. The disclosure by way of public meeting or otherwise of such information as may be
16 necessary to the City Council in order to permit it to be fully advised as to the facts when a
17 taxpayer files a claim for refund of business taxes, or submits an offer of compromise with regard
18 to a claim asserted against them by the City for business taxes, or when acting upon any other
19 matter;

20 ...”

21 Section 11: Section 5.04.150 of the Riverside Municipal Code is amended as follows:

22 **“Section 5.04.150 Failure to file statement or corrected statement.**

23 If any person fails to file any required statement within the time prescribed, or if after demand
24 therefore made by the Collector, fails to file a corrected statement, or if any person subject to the
25 tax imposed by this chapter fails to register for a certificate, the Collector may determine the
26 amount of business tax due from such person by means of such available information.

27 If the Collector is not satisfied with the information supplied in statements or registrations filed,
28 the Collector may determine the amount of any business tax due by means of any available

1 information.

2 If such a determination is made the Collector shall give a notice of the amount so assessed by
3 serving it personally or by depositing it in the United States Post Office at Riverside, California,
4 postage prepaid, addressed to the person so assessed at their last known address.”

5 Section 12: Section 5.04.160 of the Riverside Municipal Code is amended as follows:

6 **“Section 5.04.160 Appeal.**

7 A. Any person aggrieved by any decision of the Collector or of any other officer of the City
8 made pursuant to the provisions of this chapter may appeal therefrom to the Collector, or their
9 designee, not later than 30 days after notice thereof, unless a later date is agreed to by the
10 Collector and the appellant. The Collector shall give notice of the hearing to the appellant no later
11 than ten days prior to such hearing. At such hearing the appellant may appear and offer evidence
12 why the assessment should not be confirmed and fixed as the business tax, or why any other
13 decision should not be reversed or otherwise modified. After such hearing the Collector shall
14 determine and reassess the proper tax to be charged or determine whether any other decision
15 appealed from shall be confirmed, reversed, or otherwise modified and shall give written notice
16 thereof to the applicant by serving it personally or by depositing it in the United States Post Office
17 at Riverside, California, postage prepaid, addressed to the person so assessed at their last known
18 address.

19 ...

20 C. If such appeal is made within the time prescribed, the Collector shall cause the matter to be
21 set for hearing before the City Manager or their designee within 30 days from the date of receipt of
22 such notice of appeal, giving the appellant not less than ten days' written notice of the time and
23 place of such hearing. The City Manager or their designee may appoint an Employee Hearing
24 Officer to conduct the hearing on the matter and render a written recommendation to the City
25 Manager or their designee.

26 D. The City Manager or their designee shall render a decision on the appeal and give notice
27 thereof to the Collector no later than 20 days following completion of the hearing thereon or, in the
28 event such hearing is held by an Employee Hearing Officer, within 30 days following completion

1 of the hearing thereon. After receiving notice of such decision, the Collector shall determine and
2 reassess the proper tax to be charged and shall give written notice thereof, or of the decision made
3 as to any other decision appealed, to the applicant by serving it personally or by depositing it in the
4 United States Post Office at Riverside, California, postage prepaid, addressed to the person so
5 assessed at their last known address.

6 E. If, after having first appealed to the Collector and the City Manager, as required in
7 subsections A and B, any person still aggrieved by an adverse decision made pursuant to the
8 provisions of this chapter concerning such person's business tax, may appeal to the City Council
9 within 15 days after notice of said adverse decision by filing within 15 days after notice of said
10 appeal, briefly stating the grounds relied upon for such appeal. If such appeal is made, the
11 Collector shall cause the matter to be set for hearing before the City Council. The Collector shall
12 give at least ten days notice to such person of the time and place of hearing. The City Council shall
13 consider all evidence produced, and shall make findings thereon, which shall be final. After such
14 hearing the Collector shall determine and reassess the proper tax to be charged and shall give
15 written notice thereof, or of the decision made as to any other decision appealed, to the applicant
16 by serving it personally or by depositing it in the United States Post Office at Riverside,
17 California, postage prepaid, addressed to the person so assessed at their last known address.

18 ...”

19 Section 13: Section 5.04.170 of the Riverside Municipal Code is amended as follows:
20 **“Section 5.04.170 Extension of time and waiver of penalty.**

21 In addition to all other powers conferred upon them, the Collector shall have the power, for good
22 cause shown, to extend the time for filing any required sworn statement or registration and, in such
23 case to waive any penalty imposed, or charge demanded, that would otherwise have accrued, and,
24 if the Collector so determines, eight percent simple interest shall be added to any tax determined to
25 be payable.” The Collector shall also have the authority, for good cause shown, to waive any
26 penalty imposed, charge demanded, or any past due tax assessed for prior years that would
27 otherwise have accrued.”

28 //

1 Section 14: Section 5.04.180 of the Riverside Municipal Code is amended as follows:

2 **“Section 5.04.180 Business tax certificate nontransferable**

- 3 A. No certificate issued pursuant to this chapter shall be transferable.
- 4 B. Any amendment to the business tax certificate such as name changes, etc., shall be made
- 5 upon application therefore accompanied by a payment of \$2.00 for each such amendment.”

6 Section 15: Section 5.04.190 of the Riverside Municipal Code is amended as follows:

7 **“Section 5.04.190 Duplicate business tax registration notice and/or certificate.**

8 A physical duplicate certificate or registration may be issued by the Collector to replace any
9 certificate or registration previously issued hereunder which has been lost or destroyed upon the
10 certificate or registration holder filing statement of such fact, and at the time of filing such
11 statement paying to the Collector a duplicate business tax fee of \$10.00.”

12 Section 16: Section 5.04.200 of the Riverside Municipal Code is amended as follows:

13 **“Section 5.04.200 Posting and keeping business tax certificate.**

- 14 A. Any certificate holder transacting and carrying on business at a fixed place of business in
- 15 the City shall keep the certificate posted in a conspicuous place upon the premises where such
- 16 business is carried on.
- 17 B. Any certificate holder engaged in solicitation or peddling, and not operating at a fixed
- 18 place of business in the City shall keep the certificate upon their person at all times while
- 19 transacting and carrying on the business for which it is issued.

20 ...”

21 Section 17: Section 5.04.230 of the Riverside Municipal Code is amended as follows:

22 **“Section 5.04.230 Application for refund.**

- 23 A. Any business tax, or penalties or interest thereon, or portion thereof, may be refunded, if
- 24 they were:

- 25 1. Paid more than once;

26 ...

27 In such case, the applicant shall be entitled to a refund of the business tax paid less a
28 \$31.00 processing charge, without further deduction to cover the administrative cost therefore.

1 B. No refund of business taxes shall be made upon termination of a business that does not
2 meet the criteria set forth in this section, or for any unused portion or term of a business tax period.

3 C. No refund of monies howsoever paid or collected shall be allowed in whole or in part
4 unless an application therefore is filed with the Collector within a period of one year from the
5 expiration of the business tax certificate period for which a refund is sought, and all such claims
6 for refund must be filed with the Collector on forms furnished by them in the manner prescribed
7 by the Collector. Such application may be made only by the person who made the payment, their
8 guardian, executor, administrator or heir. Refunds shall not be made to an assignee of the
9 application. Upon the filing of such a claim, and when the Collector determines that a refund is
10 warranted, the Collector shall refund the amount warranted, less a \$31.00 processing charge, to
11 cover the administrative cost of the refund. Provided, however, that in the case of a refund made
12 pursuant to subsection 2, and where applicable, subsection 4, no deduction shall be made on
13 account of the administrative cost therefore. The failure to file such application within the time
14 prescribed herein shall bar any future right of recovery.

15 ...”

16 Section 18: Section 5.04.250 of the Riverside Municipal Code is amended as follows:

17 **“Section 5.04.250 Enforcement.**

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

21 The Collector shall have the right, and acting through their deputies or duly authorized assistants,
22 to examine or cause to be examined any places of business in the City to ascertain whether the
23 provisions of this chapter have been complied with.

24 The Collector, and each and all of their assistants and any police officer shall have the power to
25 seal the coin openings of slots of nonidentified or unlicensed coin-operated machines in a manner
26 which will render inoperative the coin devices on any machine or device not otherwise exempted
27 by the provisions of the chapter which is found available to the public for operation and which
28 does not have stamped or affixed thereon the required identification or for which the proper

1 business tax has not been paid in full; in lieu thereof, they may seize and hold any such machine
2 for the payment of such.

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

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

14 The Collector and each and all of their assistants are authorized to issue an administrative citation
15 upon any person whom they have reasonable cause to believe has violated any provision of this
16 section. The City may pursue any unpaid fines or penalties and their costs pursuant to Section
17 1.17.090.”

18 Section 19: Section 5.04.300 of the Riverside Municipal Code is amended as follows:

19 **“Section 5.04.300 Business tax.**

20 Every person who engages in business within the City shall pay a business tax as set forth in this
21 section.

22 . . .

23 A. *Tax rates based upon gross receipts.* Every person who engages in business in the City
24 shall pay a business tax based upon gross receipts unless specifically assigned a different tax rate
25 in a subsequent schedule.

26 . . .

27 B. *Tax rates based upon number of employees or other units.* Every person conducting
28 business hereinafter listed shall pay a business tax as follows:

1 ...

2 3. *Contractors.*

3 a. Engineering or General Contractor\$160.00

4 Plus per non-professional employee\$6.00

5 b. Specialty Contractor\$110.00

6 Plus per employee\$6.00

7 c. It shall be the responsibility of every general building, engineering, prime
8 contractor and owner-builder to require subcontractors under their control or direction to pay a
9 business tax as herein provided before permitting said subcontractor to begin or perform services
10 for said general building, engineering, prime contractor or owner-builder.

11 ...

12 5. *Miscellaneous businesses.*

13 a. Advertising, outdoor.

14 Each billboard—Annual\$85.00

15 ...

16 i. *Peddlers and salesmen—Itinerant.* For the business of peddling any goods, wares,
17 merchandise or other things of value, not otherwise specifically certified by this
18 section, for each peddler, salesman, or employee—Daily\$30.00

19 ...”

20 Section 20: The City hereby finds that this ordinance is not subject to review under the
21 California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines sections 15060,
22 subdivision (c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical
23 change in the environment) and 15061, subdivision (b)(3) (there is no possibility the activity in
24 question may have a significant effect on the environment). In addition to the foregoing general
25 exemptions, the City Council further finds that this ordinance is categorically exempt from review
26 under CEQA under the Class 8 Categorical Exemption (regulatory activity to assure the protection of
27 the environment), CEQA Guidelines section 15308.

28 //

