

Title 5

BUSINESS LICENSES AND REGULATIONS

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CHAPTER 5.04

BUSINESS LICENSE CODE

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5.04.010 Short title. This chapter shall be known as the "Business License Code of the Town of Steilacoom." (Ord. 1239 §1(part), 1998).

5.04.020 Purpose. The provisions of this chapter shall be deemed an exercise of the power of the Town to license for revenue and regulation. (Ord. 1239 §1(part), 1998).

5.04.030 Scope. All persons who engage in business activities or occupations within the Town shall be subject to the provisions of this chapter unless specifically exempted from licensing herein. (Ord. 1239 §1(part), 1998).

5.04.040 Definitions. When used in this chapter, the following words shall have the following meanings:

(1) "Business" includes all services and activities engaged in with the object of pecuniary gain, benefit or advantage to the person, or to another person or class, directly or indirectly, whether part-time or full-time.

For the purposes of this chapter, the owner of any apartment building or buildings containing an aggregate of five or more rental units located on a single or contiguous lots and the owner of any business or commercial building containing any rental units shall be considered to be engaged in a "business."

(2) "Employee" means any person who performs services for another in exchange for wages, salary and/or commission. An owner-operator shall be considered to be an "employee" for the purposes of this chapter. The number of employees shall be computed using the following definitions:

(A) "Full-time employee" means an employee who works 21 or more hours per week.

(B) "Part-time employee" means an employee who works 20 or fewer hours per week.

(3) "Engage in business" or "engaging in business activities" means commencing, conducting or continuing in business and also the exercise of corporate or franchise powers as well as liquidating a business when the liquidators thereof hold themselves up to the public as conducting such business.

(4) "Home occupation business" means an accessory use of a dwelling unit for gainful employment involving the manufacture provision, or sale of goods or services as provided by Title 18 of this Code;

(5) "Incidental sales" means sales that are subordinate to the primary purpose of the organization or agency and minor in dollar amount and that bear reasonable relationship to the primary purpose of the organization or agency;

(6) "Nonresident commercial business" means any business conducted from a place of business located outside the limits of the Town of Steilacoom;

(7) "Peddler" means any person who sells, attempts to sell, or solicits the sale or purchase of goods, wares or merchandise or services from place to place, from house to house, or from a public right-of-way whether he carries with him for delivery such property, or whether he solicits orders for future delivery or performance;

(8) "Person" means any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, corporation, association, society or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise.

(9) "Premises" means all lands, structures and places, and also any personal property which is either affixed to or is otherwise used in connection with such business conducted on such premises inclusive of businesses located in homes.

(10) "Resident commercial business" means any business conducted from a place of business located within commercially zoned property. "Resident commercial business" includes businesses located in the commercial district and businesses operated from a Steilacoom Post Office box;

(11) "Temporary business" means any business conducted within the Town for a period of time not to exceed 180 days;

(12) "Town" means the Town of Steilacoom.

(13) "Town Administrator" means the Administrator of the Town of Steilacoom or his or her designee. (Ord. 1239 §1(part), 1998).

5.04.050 License required. It is unlawful for any person to conduct, operate, engage in or practice any business in the Town without having first obtained and being the holder of a valid

and subsisting license to do so, to be known as a "business license" and paying the fees prescribed by this chapter. (Ord. 1239 §1(part), 1998).

5.04.060 Application--Contents. All applications for business licenses shall be made in writing to the Town Administrator on forms provided by the Town Administrator. Each application shall contain the following information as applicable:

- (1) Applicant's name, address and phone number;
- (2) Business name, address and phone number;
- (3) Description of business;
- (4) Washington State tax identification number;
- (5) Number of employees;
- (6) A floor plan and parking sketch;
- (7) The applicant's state employment or contractor license number, if applicable;
- (8) Information needed to ensure consistency with Title 18 of this code, the Uniform Building Code and the Uniform Fire Code;
- (9) A statement, executed under the penalty of perjury that the facts stated in the application are true and correct to the best of the applicant's knowledge.
- (10) The business license fee.

(Ord. 1239 §1(part), 1998).

5.04.070 Issuance.

(a) The Town Administrator shall grant or deny the license. If denied, the reason(s) for denial shall be stated in writing.

(b) Neither the filing of an application for a license, nor the renewal thereof, nor the payment of any application or renewal fee, shall authorize a person to engage in or conduct a business until such license has been granted or renewed. (Ord. 1239 §1(part), 1998).

5.04.080 Term--Refund.

(a) All business licenses issued pursuant to the provisions of this chapter shall be valid until December 31st of the year for which they are issued, and all renewals thereafter shall be for a period of one year commencing January 1st of the year for which the license is issued and terminating and expiring December 31st of the same year.

(b) There shall be no proration of any license fee for a part year, nor shall there be a refund of any portion of any license fee to a business which terminates prior to the end of the licensing period. (Ord. 1239 §1(part), 1998).

5.04.090 Fees.

(a) License fees for businesses shall be set by resolution by the Town Council from time to time.

(b) The license fees imposed by this chapter shall be in addition to any license fee or tax imposed or levied under any other laws or any other ordinances of the Town.

(c) Any business relocating to another address in the Town shall pay the fee as prescribed by resolution to have a new business license reissued to reflect the new address.

(d) For the purpose of computing the fee for a resident commercial license a full time employee (as defined by SMC 5.04.040(2)(A)) shall be counted as 1 employee and a part time employee (as defined by SMC 5.04.040(2)(B)) shall be counted as 0.5 employee. (Ord. 1239 §1(part), 1998).

5.04.100 Exempt from license.

(a) The following activities are specifically exempted from the license imposed by this chapter:

- (1) Vendors of newspapers;
- (2) Merchants or their employees delivering goods in the regular course of business;
- (3) Any sale required by statute or by order of any court or any person conducting a bona fide auction sale pursuant to law;
- (4) Any farmer, gardener, or other person to sell, deliver, or peddle any fruits, vegetables, berries, eggs, or any farm produce or edibles raised, gathered, produced, or manufactured by such person pursuant to RCW 36.71.090
- (5) Fundraising, membership, or incidental sales by religious, political, or non-profit organizations, or government agencies.
- (6) Sales made by persons, excluding food vendors, who participate at no more than four (4) events in the Town of Steilacoom during any one calendar year.
- (7) Minors engaged in babysitting, delivery of newspapers, lawn mowing, car washing and similar activities.

(b) The Town Administrator is authorized and empowered to determine whether or not entertainment, exhibitions or yard sales held under the auspices of or for any local charitable organization, fraternal organization, society or church located within the Town limits of Steilacoom shall be exempt from the license fee. The Town Administrator is further empowered to determine if an individual qualifies under the casual or isolated sales exemption. (Ord. 1458 §1, 2009; Ord. 1397 §1, 2005; Ord. 1381 §1, 2005; Ord. 1239 §1(part), 1998).

5.04.110 Renewal. The business licenses issued under the provisions of this chapter shall expire at the end of the calendar year for which issued and a new license shall be required for each calendar year. All licenses shall be renewable on January 1st of each year. The Town Administrator shall send a renewal notice to each license holder on or before December 1st of each year notifying the license holder of the requirement to renew the license. Payment shall be due no later than January 15th. (Ord. 1239 §1(part), 1998).

5.04.120 Late renewal--Penalty. Any license holder who, having been notified of renewal requirements according to the procedures outlined in SMC 5.04.110, fails to renew his license by the due date of January 15 shall be assessed a late charge as prescribed by resolution of the Town Council. (Ord. 1239 §1(part), 1998).

5.04.130 Nontransferable. Licenses issued pursuant to the terms of this chapter shall be personal to the applicant or to the business for which obtained and shall not be transferable or assignable. (Ord. 1239 §1(part), 1998).

5.04.140 Display. All licenses issued pursuant to this chapter authorizing the maintenance or conducting of any occupation, business, trade or entertainment at a specified location shall be posted in a conspicuous place at such location, and such license shall not be tampered with in any manner; provided, however, that when the licensee has no established place of business and goes from place to place or from house to house, then such license must be carried on the person of such licensee while actually engaged in the licensed occupation, business, business or trade. (Ord. 1239 §1(part), 1998).

5.04.150 Denial--Revocation.

(a) The Town Administrator shall have the right to deny, revoke or suspend any license at any time on the following grounds:

- (1) That the license was procured by fraud or false representation of facts;
- (2) That the applicant or licensee or any of his servants, agents or employees, while acting within the scope of their employment, have violated or failed to comply with any Town ordinances; provided, that this section shall not apply to traffic violations or to violations of

ordinances when said violations are corrected within a period of thirty (30) days from the date of the violation or when said violations are deemed not significant by the Town Administrator; or

(3) Conviction of a violation of any provision of this chapter shall be prima facie evidence to warrant suspension or revocation of the license.

(b) The Town Administrator, upon finding that one or more of the above cited conditions exist, shall suspend the business license for a period of thirty (30) days in the case of a first violation and revoke the business license in cases involving a second violation. (Ord. 1239 §1(part), 1998).

5.04.160 Appeal.

(a) Whenever the Town Administrator determines there is cause for suspending, denying or revoking any license issued pursuant to this chapter, the Town Administrator shall notify, in writing, the person holding said license of the determination. The notice shall specify the grounds for suspension, denial or revocation.

(b) The licensee may appeal the Town Administrator's decision to suspend, deny or revoke a business license to the Town Council by filing a written notice of appeal to the Town Clerk within ten (10) days of the Town Administrator's decision.

(c) Upon timely receipt of the notice of appeal, the Town Administrator shall set a date for hearing the appeal. The Town Clerk shall mail notice of the date of hearing to the licensee.

(d) The hearing shall be de novo. The Town Council may affirm, reverse or modify the Town Administrator's decision.

(e) The decision of the Town Council shall be final. Any person desiring to appeal must file an appropriate lawsuit in the Pierce County Superior Court within fourteen (14) days of the Town Administrator's decision. (Ord. 1239 §1(part), 1998).

5.04.170 Notices. Any notice required by this chapter to be mailed shall be sent by ordinary mail, addressed to the licensee listed on the business license application, or if no such address is shown, to such address as the Town Administrator is able to ascertain by reasonable effort. Failure of the person or licensee to receive such mailed notice shall not release the person or licensee from any license fee or tax or penalties thereon, nor shall such failure operate to extend any time limit set by the provisions of this chapter. (Ord. 1239 §1(part), 1998).

5.04.180 Licensing and bonding. When other licenses and/or bonding are required by either the state, County or Town of Steilacoom, the license type, identification, bonding agency and the amount thereof shall be noted on the face of the business license application. (Ord. 1239 §1(part), 1998).

5.04.190 Inspections. An inspection of business premises may be required by the Public Safety Department, Health Department and/or the Building Department, if the public has access to the premises. (Ord. 1239 §1(part), 1998).

5.04.200 Multiple businesses at one location. A person engaged in two (2) or more businesses at the same location shall not be required to obtain separate licenses for conducting each of such businesses; provided, however, when eligible, one (1) license shall be issued specifying the joint businesses at this location. (Ord. 1239 §1(part), 1998).

5.04.210 Multiple locations or vendors. A separate business license shall be obtained for each branch, establishment or location at which the business related activity is carried on, and each license shall authorize the licensee to carry on or pursue, or conduct only that business, or business related activity, at that location. (Ord. 1239 §1(part), 1998).

5.04.220 License fee constitutes debt. Any license fee due and unpaid under this chapter, and all penalties thereon, shall constitute a debt to the Town and may be collected in court proceedings in the same manner as any other debt in like amount, which remedy shall be in addition to other existing remedies. (Ord. 1239 §1(part), 1998).

5.04.230 Penalty for violation.

(a) Any person convicted of violating the provisions of this chapter shall be guilty of a class III civil violation and shall be subject to a fine not to exceed \$50.

(b) Any person who engages in, or carries on, any business subject to licensing under the provisions of this chapter without a license to do so, shall be guilty of a separate violation for each day the business is so conducted in violation of this chapter. (Ord. 1239 §1(part), 1998).

Chapter 5.06

GAMBLING ACTIVITIES

Sections:

- 5.06.010 Definitions.**
- 5.06.020 Tax--Levy.**
- 5.06.030 Tax--Payments.**
- 5.06.040 Tax--Administration and collection.**
- 5.06.050 Tax--Late payment penalties.**
- 5.06.060 Notice of intention to conduct activity.**
- 5.06.070 Taxpayer's records.**
- 5.06.080 Moneys due constitute debt.**

5.06.010 Definitions. Words and terms used in this chapter shall have the same meaning as each has under Chapter 218, Laws of 1973, 1st Extraordinary Session, and RCW Chapter 9.46, each as amended, and under the rules of the Washington State Gambling Commission, Chapter 230 of the Washington Administrative Code. (Ord. 555 §1, 1975).

5.06.020 Tax--Levy. There is levied upon all persons, associations and organizations conducting or operating within the jurisdiction any of the activities listed below a tax in the following amounts to be paid to the Town:

- (1) Bingo and raffles, in the amount of five percent of gross receipts, less the amount paid for as prizes;
- (2) Amusement games, in the amount of two percent of gross receipts less the amount paid for as prizes;
- (3) Notwithstanding the foregoing provisions, bona fide charitable or nonprofit associations, conducting bingo, raffles or amusement games and earning less than ten thousand dollars gross annual revenue therefrom shall be exempt from taxation, but not exempt from the obligation to file a notice of intention to engage in the said activity;
- (4) Punchboards and/or pull tabs, in the amount of five percent of gross receipts;
- (5) Card rooms, in the amount of twenty percent of gross receipts from fees charged persons for the privilege of participating in card games. (Ord. 1320 §1, 2002: Ord. 624 §1, 1977: Ord. 555 §2, 1975).

5.06.030 Tax--Payments. Each tax imposed by this chapter shall be computed on the basis of activity during each calendar quarter year, shall be due and payable in quarterly installments, and remittance thereof shall be made to the Town on or before January 31st, April

30th, July 31st and October 31st of each year; provided, however, when any person, association or organization conducting a taxable activity on a regular basis discontinues operation, quits, sells, or otherwise terminates his or its business, all unpaid taxes for activities through the date of discontinuation or termination shall become due and payable within ten days following that date. (Ord. 1338 §1, 2003: Ord. 555 §3, 1975).

5.06.040 Tax—Administration and collection. The Town Administrator shall administer and collect taxes imposed by this chapter, and shall require that true and full copies of each taxpayer's quarterly report to the State Gambling Commission be filed in the Town Administrator's office on or before the dates original reports are required to be filed with said Commission. (Ord. 1338 §2, 2003: Ord. 555 §4, 1975).

5.06.050 Tax—Late payment penalties. If full payment of any tax is not made by the date due, there shall be added to the amount due, interest computed at the rate of twelve percent per year, together with a penalty computed thus:

- (1) One through ten days late minus ten percent of tax due;
- (2) Eleven through twenty days late minus twenty percent of tax due;
- (3) Twenty-one through sixty days late minus thirty percent of tax due;
- (4) Period in excess of sixty days late minus fifty percent of tax due. (Ord. 555 §5, 1975).

5.06.060 Notice of intention to conduct activity. To assure proper administration of this chapter, each person, association or organization proposing to conduct any gambling activity within the Town shall file with the Town Administrator, on a form provided by the Town Administrator, his or its notice of intent to conduct an activity, disclosing the place where and the time or times when the activity shall be conducted. Such filing shall occur not later than forty-eight hours prior to commencement of the activity. Said form shall not be accepted for filing unless it is accompanied by a full and true copy of the license authorizing such activity issued by the State Gambling Commission. (Ord. 1338 §3, 2003: Ord. 555 §6, 1975).

5.06.070 Taxpayer's records. Each person, association or organization engaging in an activity taxable under this chapter shall maintain records respecting that activity which truly, completely and accurately disclose all information necessary to determine the taxpayer's tax liability under this chapter during each base tax period. Such records shall be kept and maintained for a period of not fewer than three years. All records maintained under this section shall be subject to, and immediately made available for, inspection and audit at any time, with or without notice, at the place within the Town where such records are kept within twenty-four hours after demand is made for their production. In addition to other civil and criminal liabilities and penalties, a taxpayer who fails, neglects or refuses to produce and permit the inspection and auditing of records as required in this section shall be subject to a jeopardy assessment equal to the maximum approximate tax on activities through the date of such failure, neglect or refusal, as estimated by the Clerk-Treasurer, and such jeopardy assessment shall be deemed prima facie correct unless the taxpayer proves otherwise by competent evidence. The taxpayer shall be notified by regular mail, postage prepaid, directed to the taxpayer's last known address, of the amount of the jeopardy assessment, which amount shall be due and payable seventy-two hours after the same is posted, and, if not paid within said period, shall be subject to the interest and penalty provisions of this chapter. (Ord. 1338 §4, 2003: Ord. 555 §7, 1975).

5.06.080 Moneys due constitute debt. Any tax, penalty, interest amount or jeopardy assessment due and unpaid under this chapter shall constitute a debt payable to the Town. (Ord. 555 §8, 1975).