

## Chapter 605

### BUSINESS LICENSES AND BUSINESS REGULATIONS

#### ARTICLE I In General

##### **Section 605.010. License Required.**

It shall be unlawful for any person, firm or corporation to engage in any business or occupation in the City of Tarkio without having first applied for and obtained a license to conduct such business or occupation from the City Clerk and without paying the license fee therefor, all as provided for in this Chapter.

##### **Section 605.020. License Application and Issuance.**

- A. All applications for the licenses required herein shall be made to the City Clerk on appropriate forms provided for that purpose by the City. All licenses issued by the City Clerk shall be in such form as is provided by the Board of Aldermen; provided however, that such license shall bear the signature of the Mayor of the Board of Aldermen and the City Clerk, the date of issuance thereof and the date of expiration, as well as any additional information that may be required by the Board of Aldermen.
- B. Each applicant for a business license under this Chapter shall submit a statement from the Missouri Department of Revenue pursuant to Section 144.083.4, RSMo., stating no tax is due, which statement is a prerequisite to the issuance or renewal of a City business license. The statement required by this Section shall be dated within ninety (90) days of submission of the business license application or renewal application.

##### **Section 605.030. License Fees.** [R.O. 2013 §605.030; CC §54.020; CC 1991 §605.020]

Every person, firm or corporation who shall sell or offer to sell any goods or merchandise of any kind within the City of Tarkio, at retail, who has not heretofore received a license under any of the provisions of this Chapter or other ordinances of the City of Tarkio, so to do, shall pay a license tax as set out below; this Chapter is not limited to the sale of goods and merchandise but shall extend to and include services as shown below:

<b>Business</b>	<b>Fee</b>
All persons having established places of businesses who are not taxed under any of the provisions of this Chapter or the ordinances of the City of Tarkio who deal in the selling of cigars, candy, newspapers, magazines or any other commodities	\$18.00
Amusement facilities with pool tables only (each table)	\$18.00

Amusement sales and supplies	\$30.00
Any business such as plumbing, electrical or any construction company, firms or persons operating within the City limits	\$30.00
Any person, firm or corporation who shall in the City of Tarkio hold for sale at auction any merchandise, except as hereinafter provided or conduct what is commonly known as an auction store upon the street, avenue or alley within the City	\$24.00
Appliances and TV sales	\$18.00
Auto parts only	\$24.00
Auto repair and/or auto body shop	\$18.00
Automobile salesmen or dealers, provided they or the firm for which they work are not otherwise taxed under this Chapter	\$12.00
Banks	\$30.00
Barber shops per chair	\$9.00
Beauty shops per operator	\$ 6.00
Beverage distributors	\$18.00
Bowling alley	\$30.00
Building contractors	\$30.00
Canvassers or agents taking orders or selling goods to consumers by canvassing or going from house to house (not in interstate commerce)	
— by the day	\$3.60
— by the year	\$18.00
Canvassers or agents soliciting the tailoring, cleaning, dyeing or pressing of goods or laundering (except canvassers or agents of businesses now paying licenses under this Chapter)	\$30.00
Circuses (unsponsored)	\$100.00
Dealers in truck or pickup loads of produce, fruit or other goods sold on the street when shipped or hauled into City by owner or other persons	
— by the day	\$3.60
— by the week	\$18.00
— by the month	\$30.00
Dog kennels	\$12.00
Drug stores with prescription service (with or without fountain)	\$30.00
Eating establishments with beer licenses	24.00
Eating establishments with hotel or other rooming facilities	\$30.00
Eating establishments without beer licenses	\$18.00
Every person, firm or corporation who shall use a motor vehicle of any kind for the	\$30.00

purpose of delivering tea, coffee, bread, groceries, meat or other merchandise at wholesale or retail (except where manufacturing company delivers its own manufactured goods or where transactions are in interstate commerce)

Excavation, ditching or draining contractors	\$24.00
Farm implements, supplies with trucks and pickup sales	\$30.00
Farm implements, supplies without trucks and pickup sales	\$24.00
Flower and/or gift shop	\$18.00
Funeral directors	\$30.00
Furniture stores alone	\$24.00
Garbage hauling	\$12.00
Gasoline stations with groceries and eating facilities	\$24.00
Gasoline stations with tank wagon service	\$30.00
Gasoline stations without tank wagon service	\$24.00
Grain elevators with or without feed	\$30.00
Grain storage only	\$24.00
Grocery stores	\$30.00
Hardware with appliances with or without bottle gas sales	\$30.00
Hardware without appliances	\$24.00
Hotels or motels with amusement facilities	\$18.00
Hotels or motels with eating facilities	\$30.00
Hotels or motels without eating facilities	\$30.00
House trailer rental space	\$30.00
Insurance agents, real estate agents, bond salesmen, alone or combined except one (1) agency shall pay one (1) tax only	\$18.00
Laundry and/or cleaning	\$30.00
Laundry self-service	\$18.00
Lumberyards	\$30.00
Men and women's clothing stores	\$30.00
New car sales and service	\$30.00
Painting or papering, decorators or contractors	\$24.00
Photographic or optometrist	
— by the day	\$4.20
— or by the year	\$24.00
Photographic shop or studio	\$18.00

Plumbing or electrical contractors or both	\$30.00
Printing--job and/or newspaper	\$30.00
Produce stores with spraying, feed and other sidelines	\$24.00
Public accountants	\$24.00
Ready mix concrete sales	\$24.00
Real estate sales	\$24.00
Roofing or spraying contractors	\$24.00
Salesmen for oil burners, gas furnaces and other similar devices when sold by salesmen not in the employ or connected with operators of a business already taxed under this Chapter	\$12.00
Seed corn sales	\$12.00
Shoe repair	\$18.00
Stockyards--sales in all animals	\$18.00
TV repair and/or radio repair	\$12.00
Tank wagon sales in gasoline or fuel oil	\$18.00
Theater	\$30.00
Variety store	\$18.00
Veterinarian	\$30.00
Welding shop and implement sales	\$30.00
Welding shop only	\$18.00

**Section 605.040. License Not Transferable.**

No license issued under the provisions of this Chapter shall be assignable or transferable but shall apply only to the person to whom same is issued. In the event any licensee, as provided for herein, shall move his/her place of business from one location to another location within the City, said licensee shall submit a statement of the fact of such change to the City Clerk who may transfer such license as to location only. In no event, however, shall such license be transferred from one person to another or from the kind of business or occupation originally licensed to another type of business or occupation.

**Section 605.050. Term of License.** [R.O. 2013 §605.050; CC §54.050; CC 1991 §605.050]

All licenses issued under the terms of this Chapter shall be for the term of one (1) year except as herein otherwise provided, and shall be dated on May first (1st) of each year, and any license after such date will expire on the last day of April following, and the City Collector shall collect a license tax for the full year so expiring; (except as otherwise provided in this Chapter) licenses may be issued for any length of time so that the same shall end on said above named yearly date; provided further, that when any person has been arrested for doing business for which a license

is required, without a license therefor, it shall be no defense that a license has been obtained subsequent to the arrest of such person covering the time charged against such person.

**Section 605.060. Renewal Applications.** [R.O. 2013 §605.060]

All applications for renewal of a license provided for herein shall be filed no later than June first (1st) of each year.

**Section 605.070. Display of License.**

Each license issued by the City under the provisions of this Chapter shall be carefully preserved and shall be displayed in a conspicuous place in the place of business authorized to be conducted by said license. If there is no place of business, said license shall be carried on the licensee's person.

**Section 605.080. Persons Not to Be Charged for Business License.**

- A. No person following for a livelihood the profession or calling of minister of the gospel, duly accredited Christian Science practitioner, teacher, professor in a college, priest, lawyer, certified public accountant, dentist, chiropractor, optometrist, chiropodist, or physician or surgeon in this City shall be taxed or made liable to pay any municipal or other corporation tax or license fee of any description whatever for the privilege of following or carrying on such profession or calling, and after December 31, 2003, no investment funds service corporation as defined in Section 143.451, RSMo., may be required to pay any such license fee in excess of twenty-five thousand dollars (\$25,000.00) annually, any law, ordinance or Charter to the contrary notwithstanding.
- B. No person following for a livelihood the profession of insurance agent or broker, veterinarian, architect, professional engineer, land surveyor, auctioneer, or real estate broker or salesman in this City shall be taxed or made liable to pay any municipal or other corporation tax or license fee for the privilege of following or carrying on his/her profession unless that person maintains a business office within the City of Tarkio.

**Section 605.090. Revocation of License — Grounds.**

- A. Any license issued by the City pursuant to the provisions of this Chapter may be revoked by the Board of Aldermen for any of the following reasons, as well as for any other reasons specified in this Chapter:
  - 1. Any failure to comply with or any violation of any provisions of this Chapter, or any other ordinance of the City regulating the business, occupation or activity licensed, or the Statutes of the State of Missouri by any licensee; or
  - 2. Violation of the terms and conditions upon which the license was issued; or
  - 3. Failure of the licensee to pay any tax or obligation due to the City; or
  - 4. Any misrepresentation or false statement in the application for a license required herein; or

5. Failure to display the license required herein.

Revocation of any license shall be in addition to any other penalty or penalties which may be imposed pursuant to these provisions.

**Section 605.100. Revocation of License — Procedure.**

- A. In any case in which a complaint has been made to the Board of Aldermen, or in which the Board of Aldermen have on their own determined that cause may exist for the revocation of a license under the provisions of this Chapter, the following procedures shall be followed:
  1. The Board of Aldermen shall set a date for a hearing to consider the question of revocation.
  2. At least ten (10) days prior to said hearing, written notice shall be mailed to the licensee, by registered mail, return receipt requested, to his/her last known address as shown in the records of the City Clerk advising the licensee of the time, date and place of hearing and of the reason for considering the revocation of his/her license.
  3. During the pendency of this hearing before the Board of Aldermen, the licensee shall be permitted to continue the operation of his/her business.
  4. At the hearing set by the Board of Aldermen, the Board of Aldermen shall hear all relevant and material evidence justifying the retention of the license.
  5. The licensee may be present in person and/or by his/her attorney and may present evidence.
  6. After hearing the evidence presented, the Board of Aldermen shall vote on the issue of whether the subject license shall be revoked.
  7. The affirmative vote of a majority of the Board of Aldermen shall be necessary to revoke any license.

**Section 605.110. Violation and Penalty — Delinquency.**

- A. All license fees not paid to the City by the person required to remit the same on the date when the same becomes due and payable to the Director of Revenue shall bear interest at the rate determined by Section 32.065, RSMo., from and after such date until paid.
- B. In case of failure to apply for any license fee required by this Chapter on or before the date prescribed therefor, determined with regard to any extension of time for making an application, unless it is shown that such failure is due to reasonable cause and not the result of willful neglect, evasion or fraudulent intent, there shall be added to the amount required to be shown as tax on such return five percent (5%) of the amount of such tax if the failure is not for more than one (1) month, with an additional five percent (5%) for each additional month or fraction thereof during which such failure continues, not exceeding twenty-five percent (25%) in the aggregate.
- C. In case of failure to pay the full amount of any license fee due hereunder on or before the

date prescribed therefor, determined with regard to any extension of time for payment, unless it is shown, by the applicant, that such failure is due to reasonable cause and not the result of willful neglect, evasion or fraudulent intent, there shall be added to the tax an amount equal to five percent (5%) of the deficiency. The City shall, upon request by a taxpayer, apprise the taxpayer of the factual basis for the finding of negligence, or the specific rules or regulations disregarded if the City assesses a penalty under this Subsection.

ARTICLE II  
**Garage Sales**

**Section 605.120. Garage Sales, Yard Sales, Rummage Sales and Similar Activities Limited.** [Ord. No. 105-10 §§1 — 3, 8-23-2010]

- A. *Garage Sale.* A sale of goods for profit offered to the public conducted on residential premises.
- B. *Limitations On Frequency And Length Of Sales.* Effective with the passage and approval of this ordinance it shall be unlawful to hold within the City limits of Tarkio, Missouri, more than three (3) yard sales, garage sales, rummage sale or other similar activity per year. No sale shall extend more than two (2) days in duration and shall be limited to 7:00 A.M. to 7:00 P.M. Goods for sale may not be left outdoors after the two (2) days has expired.
- C. *Special Permits.* Tarkio residents wishing to hold more than three (3) sales per year must apply at City Hall for a special permit for each sale. The cost of the special permit will be five dollars (\$5.00) for each sale. Residents may join together in applying for permits, but tenant or homeowner where the sale is to be held is the responsible party.