



CITY OF MILWAUKIE

"Dogwood City of the West"

Ordinance No. 2129

AN ORDINANCE OF THE CITY OF MILWAUKIE, OREGON, AMENDING MILWAUKIE MUNICIPAL CODE CHAPTER 5.08 BUSINESS TAXES GENERALLY.

WHEREAS, City Council passed Ordinance No. 1989 amending Milwaukie Municipal Code chapter 5.08, business taxes generally; and

WHEREAS, in 2012 City Council passed Ordinance No. 2048 amending Milwaukie Municipal Code Chapter 5.08 business taxes generally, allowing residential property owners to exclude their first rental unit from the business tax registration requirement; and

WHEREAS, the City Council finds that all residential rental properties shall be subject to business tax registration requirement; and

Now, Therefore, the City of Milwaukie does ordain as follows:

Section 1. Chapter 5.08 of the Milwaukie Municipal Code is hereby amended to read as shown in attachment A.

Section 2. Ordinance shall be effective October 1, 2016.

Read the first time on 8/2/16, and moved to second reading by 5:0 vote of the City Council.

Read the second time and adopted by the City Council on 8/2/16.

Signed by the Mayor on 8/2/16.

Mark Gamba, Mayor

ATTEST:

APPROVED AS TO FORM:
Jordan Ramis PC

Pat DuVal, City Recorder

City Attorney

ATTACHMENT A

CHAPTER 5.08 BUSINESS TAXES GENERALLY

5.08.010 PURPOSE

The business taxes imposed by this chapter are for revenue purposes only. The fees shall be in addition to and not in lieu of any other license, permit fee, charge, or tax required under any other ordinance of the City. (Ord. 1989 § 1, 2008; Ord. 1349 § 1, 1976)

5.08.020 DEFINITIONS

The following words or phrases, except where the context clearly indicates a different meaning, shall be defined as provided in this section:

“Business” means an enterprise, establishment, store, shop, activity, profession, management companies, or undertaking of any nature conducted directly or indirectly for private profit or benefit. Peddlers and solicitors are specifically included in this definition.

“City” means the City of Milwaukie, Oregon.

“City Manager” means the City Manager or designee.

“Doing, engaging in or transacting business” means any act or series of acts performed in the course of the pursuit of a business activity.

“Duplex” means a building containing two (2) adjoining units of individual housing.

“Fulltime equivalent employee (FTE)” means an amount equivalent to the number of full-time workers with 1.0 equal to one full-time worker, and 0.5 FTE equal to one half of a full-time worker. Two 0.5 FTE’s are equal to 1.0 FTE.

“Multifamily dwelling” means a building with three (3) or more individual housing units such as a triplex, fourplex, or apartment complex.

“Nonprofit organization” means a religious, philanthropic, patriotic, and/or charitable organization. An organization shall be considered to be nonprofit if it meets the tests of a tax-exempt organization as specified by the Internal Revenue Service.

“Person” means and includes individual natural persons, partnerships, joint ventures, societies, associations, clubs, trustees, trusts, or corporations, or any officers, agents, employees, or any kind of personal representatives thereof, in any capacity, either on that person’s own behalf or for any other person, under either personal appointment or pursuant to law.

“Rental property” means a building, portion of building, or group of buildings within the City which are rented, leased or let for any purpose, including, but not limited to, dwelling or business

purposes. Rental property includes, but is not limited to, a hotel or motel, automobile or tourist court, rooming or lodging house, mobile home or trailer park, private residence, duplex, multifamily dwelling, apartment complex, office or warehouse. (Ord. 2048 § 1, 2012; Ord. 1989 § 2, 2008; Ord. 1863 § 2, 1999; Ord. 1349 § 2, 1976)

5.08.030 IMPOSED

A. No person shall maintain, operate, engage in, conduct, or carry on any business within the City without first having paid the business tax as established by this chapter.

B. As of the effective date of the ordinance codified in this section fees shall be set as part of the City's fee and charges resolution.

C. As used in subsection B of this section, "FTE" means "fulltime equivalent employee." Each business taxpayer must pay the FTE amount in addition to the applicable base rate. The number of FTEs for which payment is required is based on the number of full-time equivalent employees as of January 1st for full-year taxpayers, and on the first day of business for other taxpayers. No additional payments or refunds are applied for changes in the number of employees during the tax year.

D. Any business that fails to remit any portion of any tax imposed by this chapter within the time required shall pay a penalty of ten percent (10%) of the amount of the tax, in addition to the original amount of the tax. (Ord. 1989 § 3, 2008; Ord. 1951 § 1, 2005; Ord. 1349 § 3, 1976)

E. All businesses are required to register with the Oregon Corporation Division.

5.08.040 MULTIPLE BUSINESSES OR PREMISES

If a person is engaged or doing business at more than one establishment, branch or location, specifically including, but not limited to, apartment complexes, multifamily dwellings, commercial business complexes and retail shopping centers, each such establishment, branch or location shall be deemed a separate business and each business shall be subject to the business tax. If two (2) or more businesses are carried on at the same location each shall be required to pay separate business tax, except in situations where it can be shown where the individual businesses are in fact one business. In determining whether different activities at the same location are in fact one business, normal and ordinary customs and usages of business shall be considered.

For rental properties other than apartment complexes and multifamily dwellings, the owner shall be considered to have one business and be subject to one business tax. Thus the business tax is applied to the owner of the rental property as engaging in a business.

Business tax is applied to each location for apartment complexes and multifamily dwellings. (Ord. 2048 § 2, 2012; Ord. 1989 § 4, 2008; Ord. 1349 § 4, 1976)

Property management firms engaging in the management of rental properties owned by other persons are subject to the business tax in addition to the business tax assessed on the rental property owner.

5.08.050 TAX YEAR AND PAYMENTS

- A. The tax year is from January 1st to December 31st.
- B. The business tax shall be paid annually in advance of the business tax year. For businesses starting after January 1st of any year, the business tax must be paid within thirty (30) days of commencing business.
- C. Businesses shall be liable for the tax from the date they commence doing business within the City and not from the date of the tax is paid or the tax form submitted. (Ord. 1951 § 2, 2005; Ord. 1349 § 5, 1976)

5.08.060 DELINQUENCY CHARGE

- A. The business license tax shall be deemed delinquent if not paid by February 1st of the applicable business tax year. If a person begins engaging in business after the start of the business tax year, the business tax shall be deemed delinquent if the tax is not paid within thirty (30) days after commencement of the business activity.
- B. Whenever the business tax is not paid on or before the delinquent date a penalty charge equal to ten percent (10%) of the original business tax is due and payable.
- C. The date that the business tax is received by the City or the date of the postmark if remittance is made by mail shall be used in determining when the business tax is paid.
- D. Interest at the rate of nine percent (9%) per annum will be imposed on any unpaid tax from the due date until the date payment in full is received by the Finance Department.
- E. Notwithstanding the date of receipt of the business tax, the tax shall be held to be delinquent if a complete information form has not been filed with the City. Completeness of the form will be judged by the completeness of the information requested on the form.
- F. The City Manager or designee shall have the authority to waive a delinquency charge when, in the Manager's judgment, circumstances are such that a delinquency charge should not be assessed. (Ord. 1863 § 3, 1999; Ord. 1379 § 1, 1977; Ord. 1349 § 6, 1976)

5.08.070 INSPECTION OF BUSINESS RECORDS

The Finance Director is empowered to investigate and examine pertinent records of businesses as required to determine violations of this chapter. A formal audit of all of business tax records may be conducted at the discretion of the Finance Director. If, under this formal audit, it is determined that any business has underpaid the taxes due by 3% or more, the business shall pay a prorated portion of the total audit fee. Should the Finance Director, in his/her sole discretion, conduct or cause to be conducted individual audits in addition to the audit anticipated above, and should that individual audit determine that the audited business has underpaid the taxes due by 3% or more, the business shall pay the total individual audit fee. (Ord. 1349 § 7, 1976)

If the Finance Director determines that the nonpayment of any remittance due under this chapter is due to fraud or intent to evade the provisions of this chapter, a penalty of twenty-five (25%) percent of the amount of the Tax shall be added, in addition to the penalties and interest above.

5.08.080 TRANSFER OR RELOCATION OF BUSINESS

Upon sale or other transfer of a business, the new owner shall inform the City of the change in ownership and pay a change in business ownership fee but shall not have to pay an additional business tax. If a business is relocated within the City without a change in ownership, the owner shall inform the City of the new location and pay a business relocation fee but no additional business tax shall be required. The City Council shall establish the amount of the change of business ownership fee and the business relocation fee by resolution. (Ord. 1909 § 1, 2002; Ord. 1379 § 2, 1977; Ord. 1349 § 8, 1976)

5.08.090 ISSUANCE AND DISPLAY OF RECEIPT

A. Upon payment of the business tax a person or business shall be issued a receipt by the City for such payment. The receipt shall be kept posted in a conspicuous place on the business premises at all times. If there is no regular place of business in the City, the receipt shall be in the possession of a representative of the business present within the City at all times during which the business is being transacted by an employee, agency or representative within the City.

B. Payment of the business tax by a person does not authorize any conduct that violates any applicable provision of local, State, or federal law. Possession of a receipt for payment of the business tax shall not be asserted as a defense in any enforcement action other than an action related to payment of the business tax. (Ord. 1863 § 4, 1999; Ord. 1349 § 9, 1976)

5.08.100 ADMINISTRATION

A. The Finance Director shall be responsible for the administration of this chapter. The Finance Director may adopt reasonable rules and regulations relating to any matter pertaining to the administration of this chapter, as well as preparing, adopting, and making available to the taxpayer all forms necessary for compliance with this chapter. The application form shall, at a minimum, require the following information:

1. Name and address of business;
2. Whether the business is a home occupation, as defined by the City Zoning Ordinance;
3. Type of business (i.e., retail, office, warehouse, manufacturing);
4. Owner and/or manager of business;
5. Start date of business;
6. A description of any change in business use from previous year;
7. Business location square footage;
8. Number of employees at business;
9. Whether business uses or stores hazardous or combustible materials;
10. Emergency contact person's name, home phone number, cell phone number, and any other after hours number available.

B. No person shall violate or fail to comply with any rule or regulation adopted by the Finance Director; refuse to allow the examination of books, papers and records; or willfully make any false or misleading statements to the Finance Director regarding the computation of the amount of business tax due and payable under this chapter.

C. To the extent allowed by law, the Finance Director shall keep all information furnished or secured under the authority of this chapter in strict confidence. Such information shall not be subject to public inspection and shall be kept so that the contents thereof shall not become known except to the persons charged with the administration and enforcement of this chapter, unless given express permission by the business owner to divulge such information or as required by law or lawful order. (Ord. 1863 §§ 5, 6, 1999; Ord. 1349 § 10, 1976)

5.08.110 EXCLUSIONS

The following situations are specifically excluded from the requirement of paying a business tax:

- A. Wholesalers selling or delivering goods to merchants of the City for the purpose of resale. This exclusion pertains only if the wholesaler does not maintain a place of business within the City and also does not engage in retail trade within the City;
- B. Nonprofit organizations;

C. Persons engaged in delivery of goods or services from points outside the City, providing sales contacts and actual sales take place outside the City;

D. Newspaper carriers;

E. Representatives of public utilities;

F. Garage sales, yard sales, and other similar activities. Such exclusion shall not apply, however, if either of the following conditions is met:

1. More than two (2) such sales take place within any one calendar year at the same location;

2. The sale has a duration of more than seventy-two (72) consecutive hours.

G. The sale of personal assets such as a personal automobile, residence, appliance, or other articles. Such exclusion shall not apply when such sales are conducted on a regular and continuing basis. That will be assumed to be the case if an individual or family sells its personal residence more than twice or personal automobile more than four (4) times in any given calendar year. Other items shall be determined by the Finance Director on the basis of reasonableness on a case-by-case basis.

H. Licensed real estate salespeople or associate real estate brokers who engage in professional real estate activity only as an agent of a real estate broker or real estate organization.

I. Licensed insurers, insurance producers, or their representatives in accordance with ORS 731.841.

J. Construction contractors or landscape contractors when their principal place of business is outside of the City and they have proof that they have obtained a business license from the Metropolitan Service District. (Ord. 2048 § 3, 2012; Ord. 1989 § 5, 2008; Ord. 1924 § 1, 2003; Ord. 1863 § 7, 1999; Ord. 1349 § 11, 1976)

5.08.120 VIOLATION—PENALTIES

A. A violation of this chapter shall be punishable by a mandatory fine not to exceed two hundred dollars (\$200.00). A violation of this chapter shall be processed pursuant to Chapter 1.08 of this code.

B. Each violation of a separate provision of this chapter shall constitute a separate offense and each day that a violation of this chapter is committed or permitted to continue shall constitute a separate offense.

C. The conviction of any person for violation of this chapter shall not act or relieve such person from payment of any unpaid business tax including delinquent charges for which

such person is liable. The penalties imposed by this section are in addition to and not in lieu of any remedies available to the City under other sections of this chapter.

D. In the event any provision of this chapter is violated by a firm or corporation, the officer or officers or person or persons responsible for the violation shall be personally subject to the penalties imposed by this section. (Ord. 1863 § 8, 1999; Ord. 1349 § 12, 1976)

ATTACHMENT B

CHAPTER 5.08 BUSINESS TAXES GENERALLY

5.08.010 PURPOSE

The business taxes imposed by this chapter are for revenue purposes only. The fees shall be in addition to and not in lieu of any other license, permit fee, charge, or tax required under any other ordinance of the City. (Ord. 1989 § 1, 2008; Ord. 1349 § 1, 1976)

5.08.020 DEFINITIONS

The following words or phrases, except where the context clearly indicates a different meaning, shall be defined as provided in this section:

“Business” means an enterprise, establishment, store, shop, activity, profession, management companies, or undertaking of any nature conducted directly or indirectly for private profit or benefit. Peddlers and solicitors are specifically included in this definition.

“City” means the City of Milwaukie, Oregon.

“City Manager” means the City Manager or designee.

“Doing, engaging in or transacting business” means any act or series of acts performed in the course of the pursuit of a business activity.

“Duplex” means a building containing two (2) adjoining units of individual housing.

“Fulltime equivalent employee (FTE)” means an amount equivalent to the number of full-time workers with 1.0 equal to one full-time worker, and 0.5 FTE equal to one half of a full-time worker. Two 0.5 FTE’s are equal to 1.0 FTE.

“Multifamily dwelling” means a building with three (3) or more individual housing units such as a triplex, fourplex, or apartment complex.

“Nonprofit organization” means a religious, philanthropic, patriotic, and/or charitable organization. An organization shall be considered to be nonprofit if it meets the tests of a tax-exempt organization as specified by the Internal Revenue Service.

“Person” means and includes individual natural persons, partnerships, joint ventures, societies, associations, clubs, trustees, trusts, or corporations, or any officers, agents, employees, or any kind of personal representatives thereof, in any capacity, either on that person’s own behalf or for any other person, under either personal appointment or pursuant to law.

“Rental property” means a building, portion of building, or group of buildings within the City which are rented, leased or let for any purpose, including, but not limited to, dwelling or business

purposes. Rental property includes, but is not limited to, a hotel or motel, automobile or tourist court, rooming or lodging house, mobile home or trailer park, private residence, duplex, multifamily dwelling, apartment complex, office or warehouse. (Ord. 2048 § 1, 2012; Ord. 1989 § 2, 2008; Ord. 1863 § 2, 1999; Ord. 1349 § 2, 1976)

5.08.030 IMPOSED

A. —No person shall maintain, operate, engage in, conduct, or carry on any business within the eCity without first having paid the business tax as established by this chapter.

B. —As of the effective date of the ordinance codified in this section fees ~~shall be:~~

1. —~~All businesses shall pay an annual fee of one hundred ten dollars (\$110.00).~~

2. —~~The first year rate for businesses starting after July 1st will be fifty-five dollars (\$55.00).~~

3. —~~An additional rate of five dollars (\$5.00) will be assessed on each FTE employee.~~

4. —~~The fee for temporary businesses (with a duration of two (2) weeks or less) shall be twenty-five dollars (\$25.00).~~

C. —~~Revisions to the fees~~ shall be set as part of the City's fee and charges resolution.

D. —As used in subsection B of this section, "FTE" means "fulltime equivalent employee." Each business taxpayer must pay the FTE amount in addition to the applicable base rate. The number of FTEs for which payment is required is based on the number of full-time equivalent employees as of January 1st for full-year taxpayers, and on the first day of business for other taxpayers. No additional payments or refunds are applied for changes in the number of employees during the tax year.

E. —~~Any business that fails to remit any portion of any tax imposed by this chapter within the time required shall pay a penalty of ten percent (10%) of the amount of the tax, in addition to the original amount of the tax. base fee shall be paid for each calendar month, or fraction thereof, in which the tax is due and unpaid.~~ (Ord. 1989 § 3, 2008; Ord. 1951 § 1, 2005; Ord. 1349 § 3, 1976)

F. All businesses are required to register with the Oregon Corporation Division.

5.08.040 MULTIPLE BUSINESSES OR PREMISES

If a person is engaged or doing business at more than one establishment, branch or location, specifically including, but not limited to, apartment complexes, multifamily dwellings, commercial business complexes and retail shopping centers, each such establishment, branch or location shall be deemed a separate business and each business shall be subject to the business tax. If two (2) or more businesses are carried on at the same location each shall be required to

pay separate business tax, except in situations where it can be shown where the individual businesses are in fact one business. In determining whether different activities at the same location are in fact one business, normal and ordinary customs and usages of business shall be considered.

For rental properties other than apartment complexes and multifamily dwellings, ~~the business tax is assessed if more than one unit is offered for rent; however the~~ the owner shall be considered to have one business and be subject to one business tax. Thus the business tax is applied to ~~the owner of the rental property other than apartment complexes and multifamily dwellings as follows:~~ as engaging in a business.

~~Offer for rent:~~

~~Exempt from business tax~~

Business tax is applied to each location for apartment complexes and multifamily dwellings. (Ord. 2048 § 2, 2012; Ord. 1989 § 4, 2008; Ord. 1349 § 4, 1976)

~~1 unit~~

~~2 or more units~~ ~~One business tax~~

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~~B~~Business tax is applied to each location for apartment complexes and multifamily dwellings. (Ord. 2048 § 2, 2012; Ord. 1989 § 4, 2008; Ord. 1349 § 4, 1976)

Property management firms engaging in the management of rental properties owned by other persons are subject to the business tax in addition to the business tax assessed on the rental property owner.

5.08.050 TAX YEAR AND PAYMENTS

A. — The tax year is from January 1st to December 31st.

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B. — The business tax shall be paid annually in advance of the business tax year. For businesses starting after January 1st of any year, the business tax must be paid within ~~one month~~ thirty (30) days of commencing business.

C. — Businesses shall be liable for the tax from the date they commence doing business within the City and not from the date of the tax is paid or the tax form submitted. (Ord. 1951 § 2, 2005: Ord. 1349 § 5, 1976)

5.08.060 DELINQUENCY CHARGE

A. — The business license tax shall be deemed delinquent if not paid by February 1st of the applicable business tax year. If a person begins engaging in business after the start of the business tax year, the business tax shall be deemed delinquent if the tax is not paid within thirty (30) days after commencement of the business activity.

B. — Whenever the business tax is not paid on or before the delinquent date a ~~delinquency penalty~~ charge equal to ten percent (10%) of the original business tax is due and payable and payable shall be added for each thirty (30) day period or fraction thereof during which the business tax and any accumulated delinquency charges remain unpaid. ~~The total amount of the delinquency charge for any tax year shall not exceed one hundred percent (100%) of the business tax due and payable for such year.~~

C. — The date that the business tax is received by the City or the date of the postmark if remittance is made by mail shall be used in determining when the business tax is paid.

D. Interest at the rate of nine percent (9%) per annum will be imposed on any unpaid tax from the due date until the date payment in full is received by the Finance Department.

ED. — Notwithstanding the date of receipt of the business tax, the tax shall be held to be delinquent if a complete information form has not been filed with the City. Completeness of the form will be judged by the completeness of the information requested on the form.

FE. — The City Manager or designee shall have the authority to waive a delinquency charge when, in the Manager's judgment, circumstances are such that a delinquency charge should not be assessed. (Ord. 1863 § 3, 1999; Ord. 1379 § 1, 1977; Ord. 1349 § 6, 1976)

5.08.070 INSPECTION OF BUSINESS RECORDS

The ~~City Manager~~ Finance Director is empowered to investigate and examine pertinent records of businesses as required to determine violations of this chapter. A formal audit of all of business tax records may be conducted at the discretion of the Finance Director. If, under this formal audit, it is determined that any business has underpaid the taxes due by 3% or more, the ~~Provider~~ business shall pay his/her prorated portion of the total audit fee. Should the Finance Director, in his/her sole discretion, conduct or cause to be conducted individual audits in

addition to the audit anticipated above, and should that individual audit determine that the audited business has underpaid the taxes due by 3% or more, the business shall pay the total individual audit fee. (Ord. 1349 § 7, 1976)

If the Finance Director determines that the nonpayment of any remittance due under this chapter is due to fraud or intent to evade the provisions of this chapter, a penalty of twenty-five (25%) percent of the amount of the Tax shall be added, in addition to the penalties and interest above.

5.08.080 TRANSFER OR RELOCATION OF BUSINESS

Upon sale or other transfer of a business, the new owner shall inform the City of the change in ownership and pay a change in business ownership fee but shall not have to pay an additional business tax. If a business is relocated within the eCity without a change in ownership, the owner shall inform the City of the new location and pay a business relocation fee but no additional business tax shall be required. The City Council shall establish the amount of the change of business ownership fee and the business relocation fee by resolution. (Ord. 1909 § 1, 2002; Ord. 1379 § 2, 1977; Ord. 1349 § 8, 1976)

5.08.090 ISSUANCE AND DISPLAY OF RECEIPT

A. — Upon payment of the business tax a person or business shall be issued a receipt by the Ceity for such payment. The receipt shall be kept posted in a conspicuous place on the business premises at all times. If there is no regular place of business in the Ceity, the receipt shall be in the possession of a representative of the business present within the Ceity at all times during which the business is being transacted by an employee, agency or representative within the Ceity.

B. — Payment of the business tax by a person does not authorize any conduct that violates any applicable provision of local, State, or federal law. Possession of a receipt for payment of the business tax shall not be asserted as a defense in any enforcement action other than an action related to payment of the business tax. (Ord. 1863 § 4, 1999; Ord. 1349 § 9, 1976)

5.08.100 ADMINISTRATION

A. — The City Manager Finance Director shall be responsible for the administration of this chapter. The Manager Finance Director may adopt reasonable rules and regulations relating to any matter pertaining to the administration of this chapter, as well as preparing, adopting, and making available to the taxpayer all forms necessary for compliance with this chapter. The application form shall, at a minimum, require the following information:

1. — Name and address of business;

2. — Whether the business is a home occupation, as defined by the City Zoning Ordinance;

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3. — Type of business (i.e., retail, office, warehouse, manufacturing);

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4. — Owner and/or manager of business;

5. — Start date of business;

6. — A description of any change in business use from previous year;

7. — Business location square footage;

8. — Number of employees at business;

9. — Whether business uses or stores hazardous or combustible materials;

10. — Emergency contact person's name, home phone number, cell phone number, ~~pager number~~, and any other after hours number available.

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B. — No person shall violate or fail to comply with any rule or regulation adopted by the ~~City Manager~~ ~~Finance Director~~; refuse to allow the examination of books, papers and records; or ~~wilfully~~ willfully make any false or misleading statements to the ~~City Manager~~ ~~Finance Director~~ regarding the computation of the amount of business tax due and payable under this chapter.

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C. — To the extent allowed by law, the ~~City Manager~~ ~~Finance Director~~ shall keep all information furnished or secured under the authority of this chapter in strict confidence. Such information shall not be subject to public inspection and shall be kept so that the contents thereof shall not become known except to the persons charged with the administration and enforcement of this chapter, unless given express permission by the business owner to divulge such information or as required by law or lawful order. (Ord. 1863 §§ 5, 6, 1999; Ord. 1349 § 10, 1976)

5.08.110 EXCLUSIONS

The following situations are specifically excluded from the requirement of paying a business tax:

A. — Wholesalers selling or delivering goods to merchants of the ~~C~~eity for the purpose of resale. This exclusion pertains only if the wholesaler does not maintain a place of business within the ~~C~~eity and also does not engage in retail trade within the ~~C~~eity;

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B. — Nonprofit organizations;

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C. — Persons engaged in delivery of goods or services from points outside the ~~C~~eity, providing sales contacts and actual sales take place outside the ~~C~~eity;

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D. — Newspaper carriers;

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E. — Representatives of public utilities;

F. — Garage sales, yard sales, and other similar activities. Such exclusion shall not apply, however, if either of the following conditions is met:

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1. — More than two (2) such sales take place within any one calendar year at the same location;

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2. — The sale has a duration of more than seventy-two (72) consecutive hours.

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G. — The sale of personal assets such as a personal automobile, residence, appliance, or other articles. Such exclusion shall not apply when such sales are conducted on a regular and continuing basis. That will be assumed to be the case if an individual or family sells its personal residence more than twice or personal automobile more than four (4) times in any given calendar year. Other items shall be determined by the ~~City Manager~~ Finance Director on the basis of reasonableness on a case-by-case basis.

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H. — Licensed real estate salespeople or associate real estate brokers who engage in professional real estate activity only as an agent of a real estate broker or real estate organization.

I. Licensed insurers, insurance producers, or their representatives in accordance with ORS 731.841.

J. — Construction contractors or landscape contractors when their principal place of business is outside of the City and they have proof that they have obtained a business license from the Metropolitan Service District.

~~J. — Ownership of one unit of rental property.~~ (Ord. 2048 § 3, 2012; Ord. 1989 § 5, 2008; Ord. 1924 § 1, 2003; Ord. 1863 § 7, 1999; Ord. 1349 § 11, 1976)

5.08.120 VIOLATION—PENALTIES

A. — A violation of this chapter shall be punishable by a mandatory fine not to exceed two hundred dollars (\$200.00). A violation of this chapter shall be processed pursuant to Chapter 1.08 of this ~~code~~.

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B. — Each violation of a separate provision of this chapter shall constitute a separate offense and each day that a violation of this chapter is committed or permitted to continue shall constitute a separate offense.

C. — The conviction of any person for violation of this chapter shall not act or relieve such person from payment of any unpaid business tax including delinquent charges for which such person is liable. The penalties imposed by this section are in addition to and not in lieu of any remedies available to the City under other sections of this chapter.

| D.——In the event any provision of this chapter is violated by a firm or corporation, the officer or officers or person or persons responsible for the violation shall be personally subject to the penalties imposed by this section. (Ord. 1863 § 8, 1999; Ord. 1349 § 12, 1976)