

Chapter 6.69

LICENSES

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6.69.010 Annual license fee.

There is hereby imposed an annual license fee of \$72.00 on all persons for the act or privilege of engaging in business activities with the City of Tacoma or within the City, whether his/her office or place of business be located within and/or outside the City limits of Tacoma. The fee shall be prorated in the amount of one-twelfth of the annual fee for each month or part thereof as to all first-time registrants commencing business after January 1st. (Ord. 25072 § 1; passed Mar. 3, 1992; Ord. 25019 § 8; passed Dec. 3, 1991)

6.69.015 Exemptions.

Except as hereinafter provided, the fee assessed by the provisions of this chapter shall not apply to:

A. Any person in respect to a business that has an annual gross income of \$10,000.00 or less.

B. Any charitable organization that has been exempted from payment of taxes to the federal government under Section 501(c)(3) of the Internal Revenue Code.

C. Effective January 1, 1997, provisions of this chapter shall not apply to those persons whose gross business income is derived from service activity in or with the City of Tacoma generating annual gross income of less than \$1,000.00.

D. Effective January 1, 2003, provisions of this chapter shall not apply to those persons whose gross business income is derived from activity occurring both within and without the City of Tacoma generating annual gross income of less than \$10,000.00. (Ord. 27010 § 78; passed Nov. 19, 2002; Ord. 26027 § 19; passed Feb. 11, 1997; Ord. 25648 Ord. § 2; passed Dec. 20, 1994; 25072 § 2; passed Mar. 3, 1992)

6.69.020 Date of payment. The annual license fee prescribed herein shall be due on the first day of January of each year; ~~provided, however, that the taxpayer shall have until March 31, 1992, to pay without incurring a penalty, and until January 31st of subsequent years.~~ Effective January 1, 2004, taxpayers who engage in the business of renting or leasing real property in the City shall pay the annual license fee. Said taxpayers shall have until March 31, 2004, to pay without penalty, and until January 1 of subsequent years. The amount of the penalties to be assessed shall be calculated pursuant to the provisions of ~~Section TMC 6.02.050 of the Official Code of the City of Tacoma.~~

6.69.025 Failure to file.

If any taxpayer fails, neglects, or refuses to file license application as and when required under this chapter, the Director is authorized to determine the amount of fee payable, together with any penalty assessed under the provisions of this chapter, and by mail notify such taxpayer of the amount so determined, which amount shall thereupon become the fee and penalty and shall become immediately due and payable. (Ord. 26027 § 20; passed Feb. 11, 1997)

6.69.030 License required to be posted at each business location.

The business licensee shall be personal and nontransferable. In case business is transacted at two or more separate places by one taxpayer, a separate license for each place at which business is transacted with the public shall be required, but no fee shall be required for such additional licenses. Each license shall be numbered, shall show the name, place, and character of business of the taxpayer, such other information as the Director shall deem necessary, and

shall at all times be conspicuously posted in the place of business for which it is issued. Where a place of business of the taxpayer is changed, the taxpayer shall return the license to the Director, and a new license shall be issued for the new place of business, free of charge.

No person to whom a license has been issued pursuant this chapter shall suffer or allow any person for whom a separate license is required to operate under or display his/her license; nor shall such other person operate under or display such license. (Ord. 25019 § 8; passed Dec. 3, 1991.)

6.69.040 Suspension or revocation.

The Director shall have the power and authority to suspend or revoke a license issued under the provisions of this title. The Director shall notify such licensee in writing by certified mail of the suspension or revocation of his/her license and the grounds therefor. Any license issued under this title may be suspended or revoked based on one or more of the grounds set out in Section 6.02.070 of the Official Code of the City of Tacoma. The procedures to be followed relative to such revocation or suspension are those set out in Section 6.02.070. (Ord. 26027 § 21; passed Feb. 11, 1997; Ord. 25019 § 8; passed Dec. 3, 1991)

6.69.045 Statute of limitations – Unlicensed taxpayers.

With regard to unlicensed taxpayers, no assessment or correction of an assessment for additional fees and penalties may be made due by the Director more than five years after the close of the calendar year, except upon showing of the taxpayer's failure to file license application as and when required under this chapter, which failure to file license application resulted from the taxpayer's willful and fraudulent intent to avoid payment of required fees. (Ord. 26027 § 22; passed Feb. 11, 1997)

6.69.050 Mailing of notices.

Any notice required by this chapter to be mailed to any taxpayer shall be sent by ordinary mail, addressed to the address of the taxpayer as shown by the records of the Director, or if no such address is shown, to such address as the Director is able to ascertain by reasonable effort.

Failure of the taxpayer to receive such mailed notice shall not release the taxpayer from any fee or any penalties thereon, nor shall such failure operate to extend any time limit set by the provisions of this chapter. (Ord. 25019 § 8; passed Dec. 3, 1991)

6.69.060 Severability.

If any provision or section of this chapter shall be held void or unconstitutional, all other parts, provisions, and sections of this chapter not expressly so held to be void or unconstitutional shall continue in full force and effect. (Ord. 25019 § 8; passed Dec. 3, 1991)

6.69.070 Violation - Penalties.

Any person violating or failing to comply with any of the provisions of this chapter or any lawful rule or regulation adopted by the Director pursuant thereto, upon conviction thereof, shall be punished by a fine in any sum not to exceed \$1,000.00, or by imprisonment in the county jail for a term not exceeding 90 days, or by both such fine and imprisonment. (Ord. 26027 § 23; passed Feb. 11, 1997; Ord. 25019 § 8; passed Dec. 3, 1991)

6.24.050 Violation - Penalties.

A. Any person violating or failing to comply with any of the provisions of this chapter or any lawful rule or regulation adopted by the Director pursuant thereto, upon conviction thereof, shall be punished by a fine in any sum not to exceed \$1,000.00, or by imprisonment in the county jail for a term not exceeding 90 days, or by both such fine and imprisonment.

B. That person shall also be subject to a civil penalty of \$250.00 a day for each day during which the business is carried on in violation of this Chapter or the Conditional Home Occupation Agreement.

C. A license may be suspended or revoked in accord with TMC 6.02.070. (Ord. 26340 § 4; passed Dec. 8, 1998; Ord. 22251 § 12; passed Nov. 25, 1980)

6.02.070 Suspension or revocation.

The City Manager, or any officer of the City designated by him, shall have the power and authority to suspend or revoke any license issued under the provisions of this title. The City Manager, or such officer of the City designated by him, shall notify such licensee in writing by certified mail of the suspension or revocation of his/her license and the grounds therefor. Any

license issued under this title may be suspended or revoked based on one or more of the following grounds:

- A. The license was procured by fraud or false representation of fact.
- B. The licensee has failed to comply with any of the provisions of this title.
- C. Licensee's continued conduct of the business for which the license was issued will result in a danger to the public health, safety, or welfare by reason of any of the following:
 - 1. The licensee, his/her employees or agents have been convicted of a crime, which bears a direct relationship to the conduct of the business under the license issued pursuant to this title.
 - 2. The licensee, or his/her agents or employees, have in the conduct of the business, violated any law or ordinance relating to public health or safety.
 - 3. The conduct of the business for which the license was issued has resulted in the creation of a public nuisance as defined in the Tacoma Municipal Code, or in state law.

Any licensee may, within 10 days after receipt of such notice of suspension or revocation, appeal from such suspension or revocation by filing a written notice of appeal setting forth the grounds therefore with the City Clerk, and the City Clerk shall set a date for the hearing of such appeal before the Hearing Examiner, and the City Clerk shall notify the licensee by mail of the time and place of the hearing. After the hearing thereon the Hearing Examiner shall, after appropriate findings of fact, and conclusions of law, affirm, modify, or overrule the suspension or revocation and reinstate the license, and may impose any terms upon the continuance of the license which to the Hearing Examiner may seem advisable. No suspension or revocation of a license issued pursuant to the provisions of such chapters shall take effect until 10 days after receipt of the notice thereof by the licensee, and if appeal is taken as herein prescribed the suspension or revocation shall be stayed pending final action by the Hearing Examiner. All licenses which are suspended or revoked shall be surrendered to the City on the effective date of such suspension or revocation.

(Ord. 24747 § 4; passed Oct. 23, 1990: Ord. 23837 § 1; passed May 5, 1987: Ord. 21974 § 3; passed Jan. 29, 1980: Ord. 19225 § 2; passed Nov. 4, 1970: Ord. 17926 § 1, 2; passed Sept. 14, 1965)