CITY OF SAN ANSELMO

ORDINANCE NO. 592

AN ORDINANCE AMENDING TITLE 6, CHAPTER 1, OF THE SAN ANSELMO MUNICIPAL CODE (BUSINESS LICENSES) BY PROVIDING FOR THE IMPOSITION OF THE LICENSE FEE TO BE BASED UPON GROSS RECEIPTS OF CERTAIN BUSINESSES.

The City Council of the City of San Anselmo do ordain as follows:

Section 1. The following sections or subsections of Title 6, Chapter 1, of the San Anselmo Municipal Code, commonly known as the Business Licensing Code, are amended as follows:

Sec. 6-1.01. Definitions.

For the purposes of this chapter, certain words and phrases used herein are defined as follows:

(a) "Business" shall mean professions, trades and occupations and all and every kind of calling carried on for profit or livelihood in the City.

(b) "Collector" shall mean the Tax Collector.

(c) "Fixed place of business" shall mean the premises occupied for the particular purpose of conducting the business thereat and regularly kept open for that purpose with a competent person in attendance for the purpose of attending to such business.

(d) "Gross Receipts" shall include the total of amounts actually received or receivable from sales and the total amounts actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part or in connection with the sale of materials, goods, wares or merchandise. Included in "gross receipts" shall be all receipts, cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever. Excluded from "gross receipts" shall be the following:

(1) Cash discounts allowed and taken on sales;
(2) Credit allowed on property accepted as part of the purchase price and which property may later be sold;
(3) Any tax required by law to be included in, or added to the purchase price and collected from the consumer or purchaser;
(4) Such part of the sale price of property returned by purchaser upon rescission of the contract of sale as is refunded
either in cash or by credit;
(5) Amounts collected for others where the busi-
ness is acting as an agent or trustee to the extent that
such amounts are paid to those for whom collected, provided
the agent or trustee has furnished the Collector with the names
and addresses of the others and the amounts paid to them;
(6) That portion of the receipts of a general con-
tractor which represent payments to subcontractors, provided
that such subcontractors are licensed under this ordinance,
and provided the general contractor furnishes the Collector
with the names and addresses of the subcontractors and the
amounts paid each subcontractor;
(7) Receipts of refundable deposits except that
refundable deposits forfeited and taken into income of the
business shall not be excluded;
(8) As to a real estate agent or broker, business
opportunity broker, or other types of brokers, except insurance
brokers, the sales price of real estate, business, or other com-
modities sold for the account of others except that portion which
represents commission or other income to the agent or broker;
(9) As to a retail gasoline dealer, a portion of his
receipts from the sale of motor vehicle fuels equal to the motor
vehicle fuel license tax imposed by and previously paid under
the provisions of Part 2 of Division 2 of the Revenue and Taxa-
tion Code of the State of California;
(10) As to a retail gasoline dealer, the special
motor fuel tax imposed by Section 4141 of Title 26 of the United
States Code if paid by the dealer or collected by him from the
consumer or purchaser.

(e) "License period", except where otherwise fixed or speci-
fied in this chapter, shall mean a period of twelve (12) consecu-
tive calendar months (one year). The annual license period shall
commence on January first and end on December thirty-first of each
calendar year.

(f) "Person" shall mean any domestic or foreign corporation,
syndicate, joint stock corporation, partnership of every kind,
club, Massachusetts business or common law trust, cooperative
marketing association, societies and any individual transacting
and carrying on any business in the City.

(g) "Vehicle" shall mean and include every device in, upon
or by which any person or property is or may be transported or
drawn upon a public street or highway except devices moved by
human power or used exclusively upon stationary rails or tracks.
(1.1, 1.2, 1.3, 1.4, 1.6, 1.7, 1.8, 1.9, 1.10 and 1.11, Ord. 410).

Sec. 6-1.04. Effect of chapter on past actions and obligations.

Neither the adoption of this chapter nor its superced-
ing of any portion of any other ordinance of the City shall in any
manner be construed to effect prosecution for the violation of any
other ordinance committed in the past, nor be construed as a
waiver of any license or any penal provision applicable to such
violation, nor be construed to affect the validity of any bond
or cash deposit required by any ordinance to be posted, filed
or deposited, and all rights and obligations thereunto appertaining
shall continue in full force and effect. (4.1, Ord. 410).

Sec. 6-1.09. Certified statement upon application for first license.

(a) Procedure and requirements. Upon the filing of an application for a business license by any person to whom no license for the intended business therein named has theretofore been issued, either under this chapter or under any preexisting license tax ordinance, or for a newly-established business, in all cases where the amount of license tax to be paid is based upon gross receipts or is graduated according to some other sliding scale, the initial or first license tax for such applicant and business shall be Fifteen ($15.00) Dollars.

Sec. 6-1.18. License tax due dates.

(a) Annual. Unless otherwise specifically provided, all annual license taxes under the provisions of this chapter shall be due and payable in advance on the second day of January of each year.

(b) New business. Annual license taxes covering new operations or a new business, excepting contractors as defined in subsection (a) of Section 6-1.39 of this chapter, commenced after the first day of January shall be due and payable in advance at the time of issuing the business license therefor.

(c) Quarterly. All quarterly license taxes shall be due and payable on January second, April first, July first, and October first of each year in advance.

(d) Monthly. All monthly license taxes shall be due and payable on the first day of each and every month in advance.

(e) Weekly. All weekly license taxes shall be due and payable on Monday of each week in advance.

(f) Daily. All daily license taxes shall be due and payable each day in advance.

(g) Expiration. All licenses issued pursuant to the provisions of this chapter shall expire unless renewed on or before the date on which the license tax is payable next succeeding the issuance or last renewal of such license. (19.1 and 19.2, Ord. 410, as amended by 2, Ord. 451, and 19.3, 19.5, 19.6, and 19.7, Ord. 410).

Sec. 6-1.21. Rates of taxes.

Every person transacting or carrying on any business (as defined in Sec. 6-1.01(a) other than and excepting those for which specific license tax is separately set forth in other sections of this Title, shall pay a license tax per license period based on his annual Gross Receipts in accordance with the following table:
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</table>

Secs. 6-1.22., 6-1.23., 6-1.24., and 6-1.25 are each hereby repealed.

Sec. 6-126.(a) is hereby repealed.

Sec. 6-126.(b) Circuses. The conducting of a menagerie, circus, dog, or pony show, or any other show held in a tent or under canvas cover, or in the open, for which a charge of admission is made, One Hundred and no/100ths ($100.00) Dollars per day;
Sec. 6-1.22., 6-1.23., 6-1.24., 6-1.25., 6-1.32., 6-1.33., 6-1.35.,
6-1.36., 6-1.37., 6-1.40., 6-1.41., are each hereby repealed.
Section 6-1.26. and subsections are amended as follows:

Section 6-1.26. (a) is hereby repealed and the existing section
6-1.26 (b) is renumbered as 6-1.26 (a).

Section 6-1.26 (c) is renumbered to 6-1.26. (b) and is amended
to read as follows:

6-1.26. (b) Circuses.

The conducting of a menagerie, circus, dog or pony show, or
any other show held in a tent or under canvas, or in the open,
for which a charge of admission is made, One Hundred and no/100
($100.00) Dollars per day.

The following subsections of section 6-1.26. are renumbered as
follows: Subsection (d) to (c); subsection (e) to (d); subsection (f)
to (e); subsection (g) to (f); subsection (h) to (g), and as so changed
section 6-1.26. (g) (3) is amended to read as follows:

If the number of dances per license period is over twelve
(12), the license tax shall be One Hundred and no/100
($100.00) Dollars plus twenty and no/100 ($20.00) Dollars
per license period for each dance over twelve (12),

4.(a)
Sec. 6-126.(g) (3). If the number of dances per license is over twelve (12), the license tax shall be One Hundred and no/100ths ($100.00) Dollars plus Twenty and no/100ths ($20.00) Dollars per license period for each dance over twelve (12). (27.1 through 27.8, Ord. 410, as amended by 1, Ord. 548, eff. May 25, 1967).

Sec. 6-1.28. Hotel, auto court and motel.

Every person engaged in carrying on or conducting the business of operating or maintaining a hotel, auto camp, motor camp, auto court, auto trailer camp, motel or similar business at which cabins, rooms or sleeping accommodations or stalls for the parking of trailers are rented shall pay a license tax of Six Dollars ($6.00) per unit per license period. A hotel is defined as a building or structure, regardless of shape, structure or design, containing guest rooms either occupied or designed and intended for occupancy by guests or transients by the day, week or other periods, whether rent is paid in money, goods or otherwise, and where sleeping or rooming accommodations are furnished to the public whether with or without meals. (29.1, Ord. 410).

Sec. 6-1.29. Rooming houses.

Every person carrying on or engaged in the business of conducting, operating or maintaining a rooming house containing or having two (2) or more guest rooms where no meals are served shall pay a license tax of Six and no/100ths ($6.00) Dollars per license period, for each guest room. (30.1, Ord. 410, as amended by 8, Ord. 451).

Sec. 6-1.30. Boarding house.

Every person engaged in the business of operating or maintaining a boarding house shall pay a license tax of Six ($6.00) Dollars per license period for each guest room. For the purposes of this section "boarding house" shall refer to an establishment having two (2) or more boarders and where meals are regularly served or provided for regular boarders as distinguished from a hotel or rooming house. (31.1, Ord. 410, as amended by 9, Ord. 451).

Sec. 6-1.31. Apartment houses, flats, duplexes, single family residences and multiple housing.

(a) Apartments. Every person engaged in the business of operating or maintaining an apartment house or any building or portion thereof which is designed, built, rented, leased, let or hired out to be occupied, or which is occupied as the home or residence of two (2) or more families living independently of each other and containing independent facilities for the cooking or preparation of meals shall pay a license tax of Six and no/100ths ($6.00) Dollars per license period for each apartment. Any room occupied by the owner of said building or structure shall not be taxed.

(b) Multiple housing. Every person engaged in the business of operating or maintaining flats, duplexes or multiple housing,
other than and excepting apartments, or any building which is designed, built, rented, leased, let or hired out to be occupied as the home or residence of one (1) or more families living independently of each other and containing independent facilities for the cooking or preparation of meals shall pay a tax of Six and no/100ths ($6.00) Dollars per license period for each such independent living and residence unit. Any room occupied by the owner of said building or structure shall not be taxed. (32.1, Ord. 410, as amended by 10, Ord. 451, and 32.2 Ord. 410, as amended by 11, Ord. 451).

(c) Single family residence. Every person engaged in the business of operating or maintaining two or more single family residences rented, leased, let or hired out to be occupied, or which are occupied as the residence of single families shall pay a tax of Six and no/100ths ($6.00) Dollars per license period for the second such single family residence and a like tax per license period for each such residence in excess of two. (2).

Sec. 6-1.39. Contractors.

(a) Schedule of tax and definition. Every contractor or person transacting, engaging in, or carrying on the business of contracting, as the word "contractor" is defined by Section 7026 of the Business and Professions Code of the State, as amended, shall pay a license tax in the sum of Twenty ($20.00) Dollars per license period. In addition, he shall pay a gross receipts license tax at the time of taking out each permit in the Building Department at the rate of $.30 per Thousand Dollars (or part thereof) computed on the amount for which the permit is issued.

Sec. 6-1.46. Truck and bus transportation and express.

Every person engaged in carrying on or conducting any of the following business shall pay a license tax as follows:

(a) Foodstuffs and merchandise. The business of delivering or selling meats, fruits, vegetables, or any other foodstuffs, or any other goods, wares, or merchandise by means of or from a vehicle, other than a peddler, and having no fixed place of business in the City, Twenty-five and no/100ths ($25.00) Dollars per license period;

Sec. 6-1.48. is renumbered 6-1.49.

Sec. 6-1.48. Insurance Brokers. Every person holding an Insurance Broker's license and engaged in the business of an Insurance Broker shall pay a license tax of Fifty and no/100ths ($50.00) Dollars per license period.

Section 2. This ordinance is one relating to taxes for the usual and current expenses of the City of San Anselmo and shall take effect immediately upon its passage and adoption but the imposition of the taxes imposed shall take effect as of the first day of January, 1970. Within fifteen (15) days of its passage and adoption this ordinance shall be published in the "Reporter", a newspaper of general circulation published and circulated in the City of San Anselmo,

6.
The foregoing ordinance was duly and regularly introduced at a regular adjourned meeting of the San Anselmo City Council held in its chambers in said City on Tuesday, December 2, 1969, and was thereafter at a regular meeting of said City Council held in the said chambers and City on December 9, 1969, passed and adopted by the following vote:

AYES: COUNCILMEN: Reed, Ragan, Anderson
NOES: COUNCILMEN: Scott, Capurro
ABSENT: COUNCILMEN: None

Signed and approved this 9 day of December, 1969.

[Signature]
WOODROW V. CAPURRO, MAYOR

ATTEST:

[Signature]
ANITA GANNON, CITY CLERK
Correction, Ordinance 592

The following clerical corrections are made to Ordinance No. 592 passed and adopted on December 9, 1969.  

1. That part of Ordinance No. 592 pertaining to section 6-1.126. and subsections is corrected to read as follows:  
   6-1.26
   Section 6-1.126.(a) is hereby repealed and the existing section  
   6-1.26
   6-1.126.(b) is renumbered as 6-1.126.(a).  
   6-1.26
   Section 6-1.126.(c) is renumbered to 6-1.126.(b) and is amended to read as follows:  
   6-1.26
   6-1.126.(b) Circuses.  

   The conducting of a menagerie, circus, dog or pony show, or any other show held in a tent or under canvas cover, or in the open, for which a charge of admission is made, One Hundred and no/100 ($100.00) Dollars per day.  

   The following subsections of section 6-1.126. are renumbered as follows: Subsection (d) to (c); subsection (e) to (d); subsection (f) to (e); subsection (g) to (f); subsection (h) to (g), and as so changed 6-1.26
   section 6-1.126.(g)(3) is amended to read as follows:  

   If the number of dances per license period is over twelve (12), the license tax shall be One Hundred and no/100 ($100.00) Dollars plus Twenty and no/100 ($20.00) Dollars per license period for each dance over twelve (12).  

2. That part of Ordinance No. 592 pertaining to repealed sections and which appears immediately following the schedule of license taxes is corrected to read as follows:  

Sec. 6-1.22., 6-1.23, 6-1.24., 6-1.25., 6-1.32., 6-1.33., 6-1.35., 6-1.36., 6-1.37., 6-1.40., and 6-1.41., are each hereby repealed.  

3. The above corrections are clerical and were inadvertently omitted from the copy sent to the printer.  

ANITA GANNON, City Clerk