

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 business 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 contractor 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 commodities 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 Taxation 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 specified in this chapter, shall mean a period of twelve (12) consecutive 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 superseding 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:

At Least	But Less Than	Amt. of Tax	At Least	But Less Than	Amt. of Tax	At Least	But Less Than	Amt. of Tax	At Least	But Less Than	Amt. of Tax
0	- 5M	\$15.	270	-280M	103.	550	-560M	187.	830	-840M	271.
5	- 10M	22.	280	-290M	106.	560	-570M	190.	840	-850M	274.
10	- 20M	25.	290	-300M	109.	570	-580M	193.	850	-860M	277.
20	- 30M	28.	300	-310M	112.	580	-590M	196.	860	-870M	280.
30	- 40M	31.	310	-320M	115.	590	-600M	199.	870	-880M	283.
40	- 50M	34.	320	-330M	118.	600	-610M	202.	880	-890M	286.
50	- 60M	37.	330	-340M	121.	610	-620M	205.	890	-900M	289.
60	- 70M	40.	340	-350M	124.	620	-630M	208.	900	-910M	292.
70	- 80M	43.	350	-360M	127.	630	-640M	211.	910	-920M	295.
80	- 90M	46.	360	-370M	130.	640	-650M	214.	920	-930M	298.
90	- 100M	49.	370	-380M	133.	650	-660M	217.	930	-940M	301.
100	- 110M	52.	380	-390M	136.	660	-670M	220.	940	-950M	304.
110	- 120M	55.	390	-400M	139.	670	-680M	223.	950	-960M	307.
120	- 130M	58.	400	-410M	142.	680	-690M	226.	960	-970M	310.
130	- 140M	61.	410	-420M	145.	690	-700M	229.	970	-980M	313.
140	- 150M	64.	420	-430M	148.	700	-710M	232.	980	-990M	316.
150	- 160M	67.	430	-440M	151.	710	-720M	235.	990	-1,000M	319.
160	- 170M	70.	440	-450M	154.	720	-730M	238.	1,000	-1,010M	322.
170	- 180M	73.	450	-460M	157.	730	-740M	241.	1,010	-1,020M	325.
180	- 190M	76.	460	-470M	160.	740	-750M	244.	1,020	-1,030M	328.
190	- 200M	79.	470	-480M	163.	750	-760M	247.	1,030	-1,040M	331.
200	- 210M	82.	480	-490M	166.	760	-770M	250.	1,040	-1,050M	334.
210	- 220M	85.	490	-500M	169.	770	-780M	253.	1,050	-1,060M	337.
220	- 230M	88.	500	-510M	172.	780	-790M	256.	1,060	-1,070M	340.
230	- 240M	91.	510	-520M	175.	790	-800M	259.	1,070	-1,080M	343.
240	- 250M	94.	520	-530M	178.	800	-810M	262.	1,080	-1,090M	346.
250	- 260M	97.	530	-540M	181.	810	-820M	265.	1,090	-1,100M	349.
260	- 270M	100.	540	-550M	184.	820	-830M	268.	1,100M & UP		350.

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.

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.

Woodrow V. Capurro
WOODROW V. CAPURRO, MAYOR

ATTEST:

Anita Gannon
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 ^{6-1.26}~~6-1.126~~ and subsections is corrected to read as follows:

Section ^{6-1.26}~~6-1.126~~(a) is hereby repealed and the existing section ^{6-1.26}~~6-1.126~~(b) is renumbered as ^{6-1.26}~~6-1.126~~(a).

Section ^{6-1.26}~~6-1.126~~(c) is renumbered to ^{6-1.26}~~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 ^{6-1.26}~~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 section ^{6-1.26}~~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