

Title 5
BUSINESS TAXES, LICENSES, AND REGULATIONS

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5.04 Business Licenses

5.04.010 License Required

Any person, partnership, firm, or corporation carrying on or engaging in any business, within the limits of the Town except as specifically exempted herein shall obtain a business license from the Town.

5.04.020 Criteria

A person, partnership, firm, or corporation shall be deemed to be carrying on or engaging in a business, if he or it does one or more of the following acts within the limits of the Town: providing, selling or renting, soliciting or advertising the sale or rent of goods, wares, merchandise, equipment or services.

5.04.030 Exemption

This Chapter shall not apply to the following businesses carried on or engaged in within the Town:

1. Utilities operated by the Town or private utility companies that pay franchise or occupational taxes to the Town.
2. Renting of rooms in a private home for residential purposes or the renting of up to and including four (4) residential single family and/or apartment units.
3. Public agencies but not including persons, partnerships, firms, or corporations providing goods, wares, merchandise, equipment or services to such agencies pursuant to a contract.
4. Non-profit enterprises operated for charitable, education, literary, fraternal, or religious purposes.
5. Any business directly and exclusively engaged in interstate commerce.
6. Persons under eighteen (18) years of age or younger who operate businesses with a gross income of less than one thousand dollars (\$1,000) annually.
7. A business which merely delivers goods or materials within the Town which have been purchased or acquired at a place of business located outside of the Town.

5.04.040 Responsible representatives

The agents or other representatives of a person, partnership, firm, or corporation carrying on or engaging in a business for which a business license is required shall be personally responsible for compliance with this chapter by their principal (s) and/or the business (es) they represent.

5.04.050 Separate licenses

A separate license shall be required for each separate business, operated by any single person, partnership, firm, or corporation. A separate license shall be required for each location of a business operated by any single person, partnership, firm, or corporation.

5.04.060 License transferability

A person, partnership, firm, or corporation to whom a license has been issued may retain his license if he moves his business from one location to another. A person, partnership, firm, or corporation acquiring a business from a person, partnership, firm, or corporation to whom a business license has been previously issued shall nonetheless apply for a new business license. No person, partnership, firm, or corporation shall operate or carry on business under a license issued to another, nor shall any person, partnership,

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firm, or corporation to whom a license is issued permit another to operate or carry on a business under his license.

5.04.070 Application

Any person, partnership, firm, or corporation required to have a business license shall submit a completed application for such license to the Town manager on a form provided by the Town.

5.04.080 Fees and terms

The fee for a business license issued by the town pursuant to this chapter shall be fifty dollars (\$50) per calendar year. In the event a business is commenced in any month other than January or February during the year, the fee shall be five dollars (\$5) per month times the remaining months in the year. Itinerant vendors or temporary businesses shall be issued a business license for a period of thirty days with the date of issuance. The fee for such license shall be ten dollars (\$10).

5.04.090 Unpaid business license fees

The amount of any unpaid business license fee may be recovered by a civil action instituted by the Town. Institution of a civil action by the Town shall not bar or prevent filing of criminal charges for any violation of this Chapter.

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5.12 Electric Utility Tax

5.12.010 Purpose and policy of provisions--Tax imposed

The board of trustees of the Town finds, determines, and declares that, considering the nature of the electric utility business and the relation of the business to the municipal welfare, as well as the relation thereof to the expenditures required of the Town, and a proper, just, and equitable distribution of tax burdens within the Town, and all other matters proper to be considered thereto, the classification of an electric utility business as a separate occupation is reasonable, proper, uniform, and non-discriminatory and necessary for a just and proper distribution of tax burdens within the Town.

5.12.020 Payment

The electric utility tax shall be payable to the Town manager on the fifth (5th) day of July, October, April and January of each year for the period of three (3) months immediately preceding the dates. The tax shall become delinquent sixty (60) days after the tax becomes due.

5.12.030 Levy and schedule designated

There is levied on and against the following utility company holding a franchise within the Town an occupation tax according to the following schedule: Moon Lakes Electric Association, a tax equal to four percent (4%) of the gross revenues arising from sale of electrical energy within the corporate limits of the Town, as now or hereafter fixed, to the inhabitants thereof under the existing Town franchise.

5.12.040 Filing procedure

For the purpose of ascertaining the amount of tax to be paid as codified in this chapter, it shall be the duty of the association named in Section 5.12.030 Levy and schedule designated of this Chapter and of the president, secretary, and treasurer thereof, or such of them as shall reside in this State or Town, or, if none of the officers reside in this State or Town, then of the manager or other officer or agent of the association having general control, management, or supervision of the business within this state or town, to transmit a statement under oath to the Town manager of the gross figure as prescribed in Section 5.12.020 Payment of this Chapter herein during the preceding three (3) months as set forth in this Chapter and the statement shall become delinquent sixty (60) days after the end of the period of three (3) months.

5.12.050 Payment failure—Action

If the association fails to pay the tax as provided in this Chapter, the full amount thereof with an addition of ten percent (10%) thereof shall be due and collected from the association, and the amount shall be a debt due and owing from the association to the Town. The Town attorney shall commence and prosecute to final judgment and determination in any court of competent jurisdiction an action at law to collect the debt in the name of the Town.

5.12.060 Inspection of records

The Town, its officers, agents, or representative shall have the right at all reasonable hours and times to examine the books and records of the association and to make or to request copies of the entries or contents thereof.

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5.12.070 Applicability

The provisions of this Chapter shall apply to the successors and assignees of the Moon Lake Electric Association and to any and all corporations, partnerships, persons, or others furnishing and supplying, operating, engaging in, or carrying on any electric power distribution business.

5.12.080 Purpose--Effect of State determination

The purpose of the provisions of this Chapter being to raise revenue for the Town and to secure a proper distribution of the moneys to be raised under this Chapter, the provisions of this Chapter shall be void in case the Supreme Court of the State holds that any part of the moneys to be raised under this Chapter must be used for any other purpose.

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5.16 Telephone Utility Tax

5.16.010 Levied

There is levied against every telephone utility which is engaged in the business of furnishing local exchange telephone service within the Town, a tax on the privilege of engaging in such business. The amount of such tax shall for each telephone account for which local exchange service is provided within the Town four dollars and fifty cents (\$4.50) annually for each such telephone account, as provided in Section 5.16.020 Payment--Statement of this Chapter.

5.16.020 Payment—Statement

The tax levied by this Chapter shall be payable in twelve (12) equal monthly installments due on the last business day of each calendar month. Each telephone utility subject to the tax imposed in this Chapter shall file with the Town manager, in such form as he may require, a statement within fifteen (15) days after January 1st, showing the total number of such accounts on January 1st.

5.16.030 Inspection of records

The Town, its officers, agents or representatives, shall have the right, at any reasonable time, to examine the books and records of any telephone utility which is subject to the tax imposed by this Chapter, and to make copies of the entries or contents thereof.

5.16.040 Applicability. The tax provided in this Chapter is upon the affected occupations and businesses in their performance of local functions and is not a tax upon those functions relating to interstate commerce.

5.16.050 Failure to pay or file

- A. If any telephone utility subject to this Chapter fails to pay the taxes as provided herein, the full amount thereof shall be due and collected from such company, and the same, together with an addition of ten percent (10%) of the amount of taxes due, shall be and is declared to be a debt due and owing from such utility to the Town.
- B. It shall be an offense if any officer, agent or manager of a telephone utility which is subject to the provisions of this Chapter fails, neglects or refuses to make or file any quarterly statement required by this chapter in the manner and within the time herein prescribed, and each day after such statement becomes delinquent during which the officer, agent or manager so fails, neglects or refuses, to file such statement shall be considered a separate offense.

5.16.060 Tax in lieu of other occupation taxes

The tax herein provided shall be in lieu of all other occupation taxes or taxes on the privilege of doing business within the Town on any telephone utility subject to the provisions of this Chapter.

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