

**LEGAL NOTICE
TOWN OF JEROME, ARIZONA**

NOTICE IS HEREBY GIVEN that the following Ordinance was adopted by the Jerome Town Council on March 10, 2015:

ORDINANCE NO. 415

**AN ORDINANCE TO AMEND ARTICLE 8-3, "BUSINESS LICENSE TAX,"
OF THE JEROME TOWN CODE**

WHEREAS, the Jerome Town Council wishes to amend the Jerome Town Code to clarify and strengthen the process for approval and issuance of business licenses;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF JEROME, YAVAPAI COUNTY, ARIZONA, AS FOLLOWS:

Section 1. Article 8-3, "Business License Tax," of the Jerome Town Code is hereby amended as set forth on Schedule A, attached hereto and made a part hereof.

Section 2. Following its adoption, this Ordinance shall be published and posted by the Town Clerk in accordance with the requirements of A.R.S. § 39-203 *et seq.*

Section 3. All ordinances or parts of ordinances that are in conflict with the provisions of this Ordinance are hereby repealed to the extent of their inconsistency herewith.

Section 4. Should any section or provision of this Ordinance be declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of this Ordinance, any provision incorporated by reference and any other provision of the Town Code as a whole or any part thereof other than the part so declared invalid.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF JEROME, YAVAPAI COUNTY, ARIZONA, THIS 10TH DAY OF MARCH, 2015.

SCHEDULE "A"

ARTICLE 8-3	<u>Business License Tax</u>
8-3-1	License Required; Definitions
8-3-2	Issuance of License
8-3-3	Payment Procedure
8-3-4	Posting of License
8-3-5	Business License Fees
8-3-6	Nonprofit, Charitable, Governmental and Other Exemptions
8-3-7	Penalty

Section 8-3-1 License Required; Definitions

It is unlawful for any person, firm, organization, corporation or other entity to commence, transact or carry on any trade, calling, profession, occupation or business within the corporate limits of the Town of Jerome without having procured a business license from the Town in compliance with the provisions of this Article.

A. For purposes of this Article:

“Any trade, calling, profession, occupation or business” means any activity which is performed for profit whether in cash payment or trade in equivalent value.

“Person” shall include individuals, partnership, association, company or corporation.

“Home Occupation” is any occupation, profession, activity or use, which use is incidental and subordinate to the use of a dwelling unit for dwelling purposes and does not change the character of the neighborhood by externally detectable lighting, noise, odor or appearance associated with the activity, and in connection with which there are no employees other than a member of the immediate family, which member resides in the dwelling unit.

Section 8-3-2 Issuance of License

- A. It is the responsibility of any person conducting business to apply for and renew the required license. It shall be the duty of the Town Clerk or his/her designee to prepare and to issue a license under this article for every person, firm, company, corporation or other entity liable therefor, and to state in each license the amount thereof, the period of time covered, the name of the person, firm, company, corporation or other entity for whom issued, the type of business licensed, and the location or place of business where said trade, calling, profession, occupation or business is carried on.
- B. In no case shall any mistake of the Clerk in stating the amount of a license prevent or prejudice the collection for the Town of what shall be actually due from anyone carrying on a trade, calling, profession, occupation or business, subject to license under this article. It shall be the obligation of the applicant to provide satisfactory proof to the Clerk as to which license fee shall be charged.
- C. Where any business activity is subject to a certificate of health or sanitary examination, before commencing operation, the applicant must produce a current license, certificate or permit from Yavapai County Community Health Services, a copy of which shall be kept on file in the Town Clerk's office.
- D. Where any business activity is subject to sales tax, before any license is issued, the applicant must produce a current State of Arizona Transaction Privilege Tax License (TPT), a copy of which shall be kept on file in the Town Clerk's office.
- E. Where any business is physically located within the Town of Jerome, no license may be issued until the Zoning Administrator has provided verification that the business is in an approved zoning district. The owner of the business shall grant the Zoning Administrator or his/her designee access to the premises where the business operates to accomplish this verification. The Zoning Administrator shall furnish such verification within five (5) business days of the date that

the license application is received by the Town. This provision shall not apply to home occupations, provided the home occupation is in a residential zone.

- F. Where any business is physically located within the Town of Jerome, no license may be issued or renewed until the Fire Department and Building Department have approved the premises to be occupied by the business. The owner of the business shall grant the Fire Chief, Building Inspector and/or his/her designee(s) access to the premises where the business operates to accomplish any inspection deemed necessary by the Fire Chief and/or Building Inspector. The Fire Department and Building Department shall furnish such inspection and issue approval or denial within five (5) business days of the of the date that the license application is received by the Town. This provision shall not apply to home occupations, provided the home occupation is in a residential zone.
- G. Issuance of a business license does not imply that the Town in any way regulates or warrants the manner in which the operator does business.

Section 8-3-3 Payment Procedure

- A. Following all necessary approvals, all business license fees shall be paid at the office of the Town Clerk or in such manner as may be specified by the Town Clerk.
- B. Business licenses are issued for a 12-month period. Annual renewal payments are due on or before the license's expiration date.
- C. A full fee shall be paid for each licensing period.
- D. Except as provided in Section 8-3-3-F, a separate license must be obtained for each occupation or branch establishment or separate place of business in which any trade, calling, profession, occupation or business is carried on. Each license shall authorize the person obtaining such license to carry on, pursue or conduct, only that trade, calling, profession, occupation or business described in such license and only at the location or place of business which is indicated.
- E. Every person engaged in more than one business in the same location shall obtain a license for each business.
- F. A separate license is not required for each type of business activity provided that each type of business activity is conducted by the same person, using the same business name, and at the same business location. Every person shall have his or her license updated with the Town Clerk before engaging in any new business activity.
- G. All changes in ownership or business location shall be considered to be a new business and, as such, shall be required to obtain a new license and pay the required license fee.

Section 8-3-4 Posting of License

Every person, firm, company, corporation or other entity having a business license under the provisions of this Article shall keep such license posted and exhibited while in force, in some conspicuous part of the place of business. Every person having such a business license and not having a fixed place of business shall carry such license with him/her at all times while carrying on that business for which the same was granted. Every person, firm, company, corporation or other entity having a license under the provisions of

this Article shall produce and exhibit the same when applying for a renewal thereof, and whenever requested to do so by any police officer or code enforcement official.

Section 8-3-5 Business License Fees

All businesses, occupations, professions, trades or callings shall pay a set fee as set forth in the following schedule annually, unless otherwise specified herein. Fees are non-refundable and are not set on a pro rata basis.

- A. Any business that anticipates generating more than ten thousand and one dollars (\$10,001.00) gross income in cash, trade, or barter in a calendar year: fifty dollars (\$50.00) per year.
- B. Any business that anticipates generating more than two thousand five hundred and one dollars (\$2,501.00) through ten thousand and one dollars (\$10,001.00) gross income in cash, trade, or barter in a calendar year: twenty dollars (\$20.00) per year.
- C. Retail Liquor Licenses: fifty dollars (\$50.00) per year.
- D. Liquor Licenses – Special Event Application: seventy-five dollars (\$75.00)

Section 8-3-6 Nonprofit, Charitable, Governmental and Other Exemptions

- A. In the event any circus, carnival, ride, theatrical production, tent show, dog or pony show or similar production is sponsored by any local nonprofit, charitable or religious organization, the fees specified in Section 8-3-6 of this article may be waived by the Council upon terms as it may deem advisable.
- B. Nonprofit or charitable organizations operated for the public benefit only shall be exempt from the provisions of this article upon sufficient proof to the Town Clerk.
- C. The provisions of this article do not apply to governmental agencies. However, this exemption does not apply to persons independently contracting with the Town on specific projects.
- D. Wholesale distributors who do not maintain a permanent business location within the corporate limits of the Town of Jerome shall be exempt from the requirements of this Article, provided that they sell goods only to retail establishments for resale to the public, and do not collect sales tax on such goods.
- E. Any business that anticipates generating less than two thousand five hundred dollars (\$2,500.00) gross income in cash trade, or barter in a calendar year shall be exempt from the provisions of this Article.

Section 8-3-7 Penalty.

Violations of this Article shall be punishable as follows:

- A. For the first offense, any violation of this article shall constitute a petty offense, and shall be subject to a fine of up to seventy-five (\$75.00) dollars.

- B. For a second or subsequent offense, any violation of this article shall constitute a Class I misdemeanor, punishable by a fine of up to \$2,500.00, incarceration of up to six months, or both; with each day during which any violation of this Ordinance is committed, continued or permitted constituting a separate offense.