

COUNTY ORDINANCE
FOR
CLAY COUNTY, MISSOURI
NUMBER: 2016-ORD-22a

IN THE MATTER OF: LICENSE TAXES

On this the 28th, of November 2016, the above matter comes before the Commission for hearing, and the Commission being duly advised makes the following order

IT IS ORDERED THAT: The following be, and it is hereby, adopted by this Commission on this date as a lawful ordinance of this County, the provisions of which shall be effective as of January 1, 2017:

SECTION 1.1 – ISSUANCE AND FORM OF LICENSES

The County Clerk shall issue all licenses prescribed in this order and shall prescribe the form thereof.

SECTION 1.2 – ISSUANCE TO ASSOCIATIONS, PARTNERSHIPS, OR CORPORATIONS

A license may be issued to any corporation, association or partnership, or two or more persons engaging in any joint enterprise, the same as to a single person and for the same charge except where otherwise specially provided.

SECTION 1.3 – SEPARATE LICENSE FOR EACH PLACE OF BUSINESS

A separate license shall be obtained for each place of business conducted, operated, maintained or carried on by every person engaged in any occupation, calling, trade, or enterprise, for which a license is required by this order.

SECTION 1.4 – CLASSIFICATION, DURATION, AND PRORATION

All licenses, except as otherwise specifically provided, shall be due on and issued as of January first of the current year, and shall expire on December thirty-first of such year. They shall be issued for no more than one calendar year, provided that in the case of a business or occupation newly established at a particular location within the county after the first calendar year, a license may be issued as of the date of the beginning of such business or occupation and for the remainder of the current year upon payment of the tax, or the original portion thereof as herein provided and upon compliance with other requirements of this order, provided that the annual tax, including minimum fees, shall be prorated and paid for the number of months remaining in such calendar year. Including the month during which such a business or occupation started operation and provided further, that no such license may be prorated for less than three dollars (\$3.00).

SECTION 1.5 – NEW BUSINESSES

And provided further that in cases of new businesses or occupations newly established, where the license tax is to be based on the annual gross receipts, a preliminary license tax will be paid based on the estimated gross receipts. The County Clerk shall make such estimates after giving the potential licensee or its agent an opportunity to consult with County Clerk. Should the potential licensee dispute the accuracy of such estimate, it may file an appeal with the County Commission within 10 days of the County Clerk's decision. The County Commission will thereupon conduct a *de novo* review of the matter. Should no such appeal be timely made, the decision of the County Clerk shall be final.

The license for businesses or occupations newly established may be issued for the minimum tax required, or the license tax shall be estimated on the basis of anticipated annual gross receipts, commissions, whichever greater, and adjusted within sixty days (60) after the end of the license period, or within sixty (60) days after ceasing to engage in the business so licensed, whichever first occurs, on the basis of the actual annual gross receipts.

Any resulting balance shall be credited to the succeeding year's preliminary license tax or otherwise paid or refunded to the licensee.

SECTION 1.6 – PAYMENT PREREQUISITE TO ISSUANCE

The County Clerk shall not issue any annual or temporary license until the party applying for it shall have paid the sum of money charged therefore, as provided by this order.

SECTION 1.7 – DELAY IN PAYMENT, PENALTIES

Whenever any license tax, as fixed in this order, shall have remained unpaid after the date fixed for payment by this order penalty of one percent (1%) per month of the amount due shall be imposed. Such penalty shall be imposed on the first day of February following the payment due date and shall continue until the tax is paid in full. Nothing contained in this section shall be deemed a waiver of the right of any court to impose a penalty for the violation of the order of the county respecting the time when any license fee is due.

SECTION 1.8 – EXTENSION OF TIME FOR PAYMENT

The County Clerk may before the penalty initiation date for "any delinquency" and for good cause shown, extend the time of payment for a period not to exceed thirty (30) days. During this extension period, the penalty provisions of Section 1.7 shall not apply.

SECTION 1.9 – COUNTY CLERK'S RECEIPT, ISSUANCE OF LICENSES

The County Clerk's shall, upon payment of the fee for any license, upon receipt of tax, give a receipt stating the amount paid, the nature of the license, its duration and to whom issued. The County Clerk, after

having determined that all requirements of this order have been fulfilled, shall deliver the license to the proper party.

SECTION 1.10 – REFUND ON UNUSED PORTION OF ANNUAL LICENSE TAX

Whenever any licensee shall have secured and paid for a license for a period of twelve (12) months when he could have secured a license for a period of six months and shall cease business at any time within the first six (6) months of such a license period, that tax for the unused portion of the license not to exceed six (6) months, may be refunded to the licensee, if application for such refund is made in writing within a period of thirty (30) days after such licensee has ceased operation under the license. The provisions of this Section shall apply only in cases where the annual license tax has been paid.

SECTION 1.11 – CHANGE OF LOCATION

A license upon terminating his existing licensed business at one location and moving his duly licensed business to a new and lawful location within the county, may, upon application therefore and payment of tax of three dollars (\$3.00) have his existing license amended by the County Clerk to authorizing the conduct of his business at such new location.

SECTION 1.12 – DUPLICATE LICENSES

Duplicate licenses may be issued by the County Clerk to replace any license previously issued which may have been lost or destroyed, upon the applicant therefore filing a certification attesting to such fact, and at the time of filing such certification paying to the County Clerk the fee of three dollars (\$3.00).

SECTION 1.13 – REPORT OF RECEIPTS, CHARGE AGAINST TREASURER

The County Clerk shall provide the County Auditor with a true record of all money received and the County Auditor shall immediately charge the County Treasurer with the amount of such receipts.

SECTION 1.14 – RECORD OF LICENSE ISSUED

The County Clerk shall keep a complete and perfect record of all licenses issued showing the nature of the license, its date, expiration and to who issued.

SECTION 1.15 – DISPLAY OF LICENSES

All licenses granted by the County shall be carefully preserved and shall be displayed, in conspicuous place, in places of businesses authorized to be conducted by such licenses.

SECTION 1.16 – DOING BUSINESS WITHOUT A LICENSE, FALSE STATEMENTS IN APPLICATION

Notwithstanding any other section of this order by any person required by this order to obtain a license who for more than one hundred twenty (120) days, shall engage in any business, occupation pursuit, profession or trade, or in keeping or maintaining any institution,

profession or trade or in keeping or maintaining any institution, establishment, article, utility or commodity for which such license is required, without first procuring and paying for such license; and every manager, agent officer or employee of any such person, who shall assist any such person in engaging in such unlicensed activity after receiving notice that such person has not procured and paid for such license; and any person, including any such manager, agent, officer or employee, who knowingly makes any false statement in any application for any such license as to any gross annual business, annual, gross receipts, gross annual commissions, or as to any other conditions or factors upon which such license tax is or shall be based shall be guilty of a misdemeanor.

SECTION 1.17 – THE FOLLOWING BUSINESS CLASSIFICATIONS SHALL PAY A LICENSE TAX AS HEREINAFTER PROVIDED:

SECTION 1.18 – AMUSEMENT SHOW

Where the general admission fee charged for adults, exclusive or reserved seats, is more than three dollars (\$3.00) per day:

For the first day	\$300.00
Per day for each day thereafter	\$200.00

Where the general admission fee charged for adults, exclusive or reserved seats, is less than three dollars (\$3.00) per day:

For the first day	\$150.00
Per day for each day thereafter	\$100.00

SECTION 1.19 – AUTOMOBILE SHOW

Per year, not to be prorated	\$25.00
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SECTION 1.20 – POOL TABLE/BILLIARD TABLE

Per year, for each table	\$35.00
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SECTION 1.21 – DARTBOARD DEVICES

Per year, for each table	\$15.00
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SECTION 1.22 – CARNIVAL COMPANY

Per month, not to be prorated	\$100.00
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SECTION 1.23 – AMUSEMENT DEVICES

(a) Definitions:

(1) As used in this order, the term amusement device: shall mean any device or game located at any time during the year in Clay County, Missouri, operated by the payment of money, including the insertion of a coin, disc or other insertion piece, or which requires payment directly to an attendant, whether or not also manipulated by the

operator, and which operates for the amusement of the operator, whether or not by registering a score, or awarding a prize or currency, including game of chance i.e. claw machines, gambling devices, etc. except (a) machines or devices used bona fide and solely for the vending of a service, food confections, or merchandise; and (b) machines or devices used solely for religious, educational or charitable purposes.

A music vending machine or "Juke Box" shall be deemed to be an amusement device for purposes of this order.

A movie or video vending machine shall be deemed to be an amusement device for purposes of this order.

(2) As used in this order, the term "amusement device distributor" shall mean any person who leased or rents to another, or otherwise distributes any amusement devices at wholesale or retail.

(3) As used in this order, the term "amusement device exhibitor" shall mean any person who maintains for operation by any member of public amusement device or amusement devices.

(b) Each Amusement Owner/Distributor shall pay an annual license tax of:

Twenty dollars (\$20.00) per year, per location;
And the fee of \$10.00 per each amusement device.

Example: Amusement License for one location \$20.00 and One Device at a location for \$10.00 = \$30.00 Total

(c) Every exhibitor, who shall operate or maintain an amusement device on a seasonal basis of less than 180 days, in conjunction with an established license for Amusement Park, shall pay an annual license of one half the annual license tax.

SECTION 1.24 – AMUSEMENT PARK/ENTERTAINMENT COMPLEX

For family theme amusement parks where general admission is charged upon entrance for each visitor to such a park includes the prices of substantially all rides, theatres and other forms of amusement, a single license shall cover all operations and activities in such amusement park including but not limited to, shows, concerts, exhibitions, performances, theaters, motion picture shows, dances, miniature railroads, parking, popcorn and ice cream wagons, games and amusement devices, whether or not they issue tickets redeemable for prizes, merry-go-rounds and other miscellaneous rides.

Such license shall not cover games or devices operated by a coin or token or any other amusement for which an additional charge is assessed, which are taxable pursuant to Section 1.23 (A), (3), (B).

Any complex that have both admission charge and also contain any device that is operated by a coin or token will be assessed for each machine that is located at that site, including, but not limited to, movie theaters, gambling establishments, juice bars, adult entertainment

establishments, and haunted houses pursuant to Section 1.23.

This is in addition to the following fee:

Fifty-cents (\$.50) per every One Thousand Dollars (\$1,000.00) of gross receipts from general admissions charged at the entrance per calendar year. If the Complex has not been operating for a full calendar year, the county will accept a signed estimate of entrance receipts, the Chief Operating Officer of the company must attest this to the Clerk. When the first year is completed the company must remit an audited list of gross receipts to the Clerk. The company then must pay the difference between the estimates and the actual amount that is owed, if the company over paid, the county will credit the company's next year's license by that amount. This applies to each location.

SECTION 1.25 – MERRY-GO-ROUND

Per week - \$12.50

Per year - \$125.00

SECTION 1.26 – RACES, MOTOR-PROPELLED VEHICLES

Any person who shall conduct or operate any automobile race, hot rod race, midget auto race, motorcycle or any other motor-propelled vehicle race on land or water shall be subject to the provisions of this section.

For first day - \$52.00

For each day thereafter - \$12.50

SECTION 1.27 – RODEO

A rodeo is a public performance restricted to presenting the chief features of a cattle roundup such as a lariat throwing and horse and cattle breaking or subduing.

For the first day - \$15.00

For each day thereafter - \$10.00

SECTION 1.28 – SHOWS AND EXHIBITIONS

All shows and exhibitions not otherwise specifically named in this chapter (exempting non-profit associations exhibiting livestock and agricultural products of any kind)

Per day - \$12.50

Per Week - \$100.00

SECTION 1.29 – SHUFFLEBOARD/TABLE

Per year for each - \$15.00

SECTION 1.30 – STREET EXHIBITION

Per Year not to be prorated - \$32.00

SECTION 1.31 – TRACTOR SHOW

Per Year not to be prorated - \$10.00

SECTION 1.32 – CONCERTS, BOXING MATCHES AND PRIZEFIGHTS, WRESTLING MATCHES; PROFESSIONAL:

(a) License required. No person shall give, assist, or take part in or permit the giving in any building, hall or other place owned or controlled by them, any professional boxing match or prizefight for which admission is charged, unless before the commencement of such a match, a license therefore shall be procured.

(b) License tax. The license tax herein is required to be paid to the county for such license shall be Five Dollars (\$5.00) per Thousand (\$1,000.00) of the total gross receipts for such match.

(c) Advance deposit to the County Clerk, may issue such license; in advance of the giving of such event, provided the person seeking such license shall place in the hands of the revenue division a cash deposit sufficient to cover the probable amount of such license tax and authorizing the application of such deposit upon such tax at the determination of the proper amount of such fee. Any surplus remaining from such deposit, after the license fee shall have been paid, shall be returned to the person making such deposit, and any deficit arising hereunder after the application of the deposit to such payment of such license fee, and shall be paid to the county. Each person giving, assisting, taking part in or permitting any building, hall or other place owned or controlled by them to be used for the giving of any such boxing match or prizefight, wrestling match or concert is hereby required, within (10) days after the giving of any such match, contest or performance, to pay the county any deficit arising after the amount of deposit shall have been applied to the payment of such license fee.

SECTION 1.33 – THEATRES, INCLUDING MOVING AND MOTION PICTURE SHOWS LICENSE FEES Shall be as follows – See Section 1.24 Amusement Park/Entertainment Complex.

SECTION 1.34 – AMUSEMENT AND RECREATION

(a) Amusement places: recreation centers, bowling centers, indoor inflatable centers, gymnasiums, gyms, fitness centers, aerobic centers, martial arts facilities, tennis clubs, racquet clubs, swimming pools, water slides, archery ranges, roller rinks, ice rinks, go-carts, shooting ranges, laser tag facilities, paintball facilities, golf courses, miniature golf courses, batting cages, soccer complexes, golf driving ranges, country clubs, haunted houses.

(b) All amusement and recreational establishments not otherwise specifically named in this chapter.

Per year, per recreational activity
Per location - \$40.00

SECTION 1.35 – FIREWORKS STANDS IN THE

UNINCORPORATED AREAS OF THE COUNTY

June 20 th thru July 10 th	
Per location	\$75.00
December 10 th thru January 5 th	
Per location	\$75.00

SECTION 1.36 – ADDITIONAL FEES

The County Clerk shall charge a fee of three dollars (\$3.00) for each license or transaction handled in accordance with the duties of the office of County Clerk. The Clerk shall pay into the treasury of the County any and all fees collected under the provisions of RSMo 51.410.

SECTION 1.37 – VIOLATIONS

The County shall diligently see that all license fees are paid and the provisions of this order are strictly enforced. Any person, association, company, corporation or copartnership of persons who shall violate any provisions of RSMo. 316.040 shall, on conviction thereof, be adjudged guilty of a misdemeanor, and punished by a fine not exceeding one hundred dollars or less than twenty-five dollars, or by imprisonment in the county jail for a term not less than ten days nor more than six months, or by both such fine and imprisonment.

APPROVED AS TO FORM AND LEGALITY:



COUNTY COUNSELOR

ATTEST:


COUNTY CLERK

BY: _____ NUMBER: 2016-ORD-22a



PRESIDING COMMISSIONER



EASTERN COMMISSIONER



WESTERN COMMISSIONER