

**AN ORDINANCE AMENDING ARTICLES I-III OF CHAPTER 605,  
BUSINESS AND OCCUPATION LICENSES AND REGULATIONS, OF  
THE CITY OF TWIN OAKS**

WHEREAS, City staff has drafted revisions to the process for issuing, calculating, and verifying business licenses based on gross receipts to make the process understandable and user friendly; and

WHEREAS, the Board of Aldermen (the "Board") has reviewed the proposed amendments and agrees that they are necessary and proper; and,

WHEREAS, the Board now desires to adopt the amendments to the Business and Occupation License regulations.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF TWIN OAKS AS FOLLOWS:**

**Section 1:** The City's Business and Occupation Licenses and Regulations, Chapter 605, "are hereby amended by repealing Articles I through III of Chapter 605 and replacing them with amended Articles I – III, to read as follows:

Article I  
**General Provisions**

Section 605.010 **Definitions.**  
[R.O. 2016 § 605.010; Ord. No. 17-15 § 1, 3-15-2017]

As used in this Chapter, the following terms shall have the meanings indicated:

**ANNUAL GROSS RECEIPTS**

Gross receipts during the full calendar year preceding each License year.

**ANTICIPATED GROSS RECEIPTS**

Gross receipts for the remainder of the License Year for a new Merchant as estimated by a Merchant commencing operations in the City during any License Year.

**BUSINESS**

Any person, corporation, partnership or lessee thereof engaged in any business, occupation, pursuit, profession or trade, including all those listed in Section 94.270, RSMo., and including the business of operating a shopping center or in the keeping or maintaining of any institution, establishment, articles, utility or commodities specified in this Chapter or in any ordinance of the City, within the City; except as may be otherwise provided herein. For purposes of this Chapter, Merchants are not within the definition of a Business.

**FEE**

That sum of lawful money of the United States of America required to be paid to the City by

any Merchant or Business for a license before commencing business as such or continuing business.

### **GROSS RECEIPTS**

The aggregate amount of all revenue, sales, transactions, fees, commissions, rental and leasing fees, including the receipt of cash, credits and property of any kind or nature without any deductions therefrom.

### **LICENSE YEAR**

A period of twelve (12) months beginning on the July 1 in each year and ending on June 30 following.

### **MERCHANT**

Any person, corporation, partnership or lessee thereof who deals in the selling, at wholesale or retail, of any goods, wares, merchandise or personal property of any description or the rendering of any service in connection therewith, at any store, stand or place within the City, except as is or may be otherwise provided by ordinance.

## **Article II License Regulations**

### **Section 605.020 Licenses Required.**

**[R.O. 2016 § 605.020; Ord. No. 17-15 § 1, 3-15-2017]**

Excepting those professions, businesses or occupations listed in Section 71.620, RSMo., no Merchant or Business as defined in this Chapter shall do or offer to do business in the City without first having made application for, procured and paid for a license to do so as required herein; provided, however, that vendors and service providers doing occasional business with residents of the City or the City government shall not be required to apply for and procure a license unless such vendor or service provider maintains a business office within the City.

### **Section 605.030 License Prerequisite.**

**[R.O. 2016 § 605.030; Ord. No. 17-15 § 1, 3-15-2017]**

No license shall be issued to any Merchant or Business until all financial obligations, including personal property taxes, other license fees, permit fees or inspection fees, required to have been paid by such Merchant or Business to the City have been paid. Additionally, no license shall be issued to any Merchant or Business until the State of Missouri has confirmed that a retail sales license (if required) has been obtained by the Merchant or Business and that no tax is due pursuant to the provisions of Section 144.083, RSMo.

### **Section 605.040 License Display.**

**[R.O. 2016 § 605.040; Ord. No. 17-15 § 1, 3-15-2017]**

Each license granted by the City shall be carefully preserved and shall be displayed in a conspicuous place in the place of business authorized to be conducted by such license.

**Section 605.050 (Reserved)**

**Section 605.060 False Statements; Audit.**

**[R.O. 2016 § 605.060; Ord. No. 17-15 § 1, 3-15-2017]**

- A. No applicant shall make a false statement in his/her application for any license of a Merchant or Business as to their gross annual business, Anticipated Gross Receipts, or Annual Gross Receipts, or as to any other condition or factor upon which the license fee or the granting of the license is or shall be based.
- B. The City, not more than once per calendar year and at its own cost, may audit the gross revenues of any Merchant licensed hereunder.

**Section 605.070 Gross Receipts Information Confidential.**

**[R.O. 2016 § 605.070; Ord. No. 17-15 § 1, 3-15-2017]**

To the extent allowed by law, reports of gross receipts provided by Merchants hereunder shall not be made public nor used by the City except for the purpose of establishing a correct basis for fixing and collecting the amount of the license fee and except for the purpose of protecting violations of this Chapter. All books and accounts showing such gross receipts shall be open to the inspection of the City Officials charged with the duty of issuing the license required by this Chapter and collecting the fee for same, and the issuance of any such license may be withheld until all the requirements have been fulfilled.

**Section 605.080 Revocation Of License.**

**[R.O. 2016 § 605.080; Ord. No. 17-15 § 1, 3-15-2017]**

- A. Reasons. Any license issued by the City under the provisions of this Chapter may be revoked for any of the following reasons, in addition to any other reason specified in this Chapter:
  - 1. Any failure to comply with, or any violation of any provisions of this Chapter by any licensee.
  - 2. Violation of the terms and conditions upon which the license was issued.
  - 3. Violation of any ordinance of the City regulating the business, activity or thing licensed.
  - 4. Failure of the licensee to pay any tax or obligation due to the City.
  - 5. Illegal or improper issuance of the license.
  - 6. Any misrepresentation or false statement in the application for such license.
  - 7. Causing, maintaining or assisting in the cause or maintenance of a nuisance, whether public or private. For the purpose of this Chapter, a "nuisance" is defined as follows: anything done to the annoyance or hurt of the lands, tenements or hereditaments of another. By hurt or annoyance, there is meant not a physical injury necessarily, but an injury to the health, comfort or welfare of the owner or possessor of the property as respects his/her possession

or enjoyment of his/her property.

3. Revocation of any license shall be in addition to any other penalty or penalties prescribed in this Code or other City ordinances.
- B. Procedure. In any case in which a complaint shall be made to the Board of Aldermen that cause exists for the revocation of a license issued under the provisions of this Chapter, the following procedure shall govern:
1. The Board of Aldermen shall set a hearing to consider the question or revocation.
  2. At least ten (10) days prior to such hearing, written notice shall be mailed by certified mail to the licensee at his/her last known address as shown in the records of the City Clerk, advising the licensee of the time and place of the hearing and of the reason for considering the revocation of his/her license.
  3. During the pendency of the hearing before the Board of Aldermen, the licensee shall be permitted to continue the operation of his/her business.
  4. At the hearing set by the Board of Aldermen, the Board shall hear all relevant evidence justifying the revocation of the license and all relevant evidence justifying the retention of the license.
  5. The affirmative vote of a majority of a quorum of the Board of Aldermen shall be necessary to revoke any license.

### Article III

#### License Fees and Gross Receipts Fees

Section 605.090 **Reserved.**

Section 605.100 **Business License Fee.**

**[R.O. 2016 § 605.100; Ord. No. 17-15 § 1, 3-15-2017]**

Every Merchant or Business, as defined in this Chapter, in the City required to pay a license fee based on gross receipts, except as provided for in this Chapter or any other ordinance of the City, which fee shall be paid within fifteen (15) days after the beginning of each license year an annual license fee in the sum of the flat fee specified in this Chapter, except that any business or occupation not specified in this Chapter or any ordinance of the City, shall pay an annual license fee of twenty-five dollars (\$25.00). Such fees shall be due and payable at the time of commencing of operations or business in the City by any Merchant or Business and thereafter within fifteen (15) days after the beginning of each License Year.

Section 605.110 **Gross Receipts — Utilities.**

**[R.O. 2016 § 605.105; Ord. No. 17-15 § 1, 3-15-2017]**

The charge of two percent (2%) imposed upon Ameren Missouri on gross receipts from electricity

sales within the City pursuant to the franchise granted and appended to City Ordinance No. 260 dated January 2, 2008, shall be maintained at its existing rate of two percent (2%), despite the tariff increase awarded by the PSC to Ameren Missouri effective on July 31, 2011, and without regard to the fact that collection of said charges is currently suspended.

**Section 605.120 Gross Receipts — Merchants — Minimum.**  
**[R.O. 2016 § 605.110; Ord. No. 17-15 § 1, 3-15-2017]**

A. All Merchants, as defined in this Chapter, and except as otherwise provided by ordinance, shall pay to the City one dollar (\$1.00) per each one thousand dollars (\$1,000.00), or part thereof, of annual Gross Receipts as and for an annual merchant's license fee, as follows:

1. *New Merchants (opening July 1 or later of any License Year).*

a. Any Merchant commencing operation or business in the City after the beginning of the License Year shall pay at the time of such commencement a license fee based on the Anticipated Gross Receipts.

2. *Renewals for Existing Merchants*

a. By June 30 of each year, any Merchant seeking a business license for the upcoming License Year shall make application to the City shall pay at the time of such application a license fee based on Actual Gross Receipts.

b. If the Merchant was not in operation for the full prior calendar year, the Merchant shall pay a license fee based on its gross receipts for the upcoming license year as estimated by the Merchant.

B. *Actual Gross Receipts.*

1. By July 31, a Merchant that was issued a business license for a portion of prior License Year and paid a fee hereunder based on Anticipated Gross Receipts shall report its actual Gross Receipts for the months in operation during the prior License Year and, if applicable, shall pay an additional fee based on the difference between the amount due based on actual Gross Receipts for the prior License Year and the amount paid based on Anticipated Gross Receipts.

2. Any payment of a license fee pursuant to Section B.1 above which has been determined by the City to be in excess of the amount due to the City, as adjusted by the actual Gross Receipts shall not be refunded, except in the case of cessation of operations or business, but instead will be applied as a credit for the license fee for the ensuing License Year.

C. *Minimum.* Anything in Section A and B above notwithstanding, the minimum merchant's license fee or fee shall be twenty-five dollars (\$25.00).

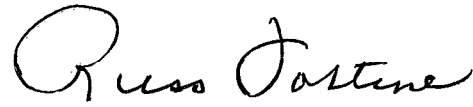
**Section 605.130 Flat Fee – Businesses (excluding Merchants).**  
**[R.O. 2016 § 605.120; Ord. No. 17-15 § 1, 3-15-2017]**

- A. To the extent permitted by applicable law, all Businesses, as defined in this Chapter and except as may be otherwise provided by Subsection B or C, below, Sections 605.110-120 (Gross Receipts), or other code provision, shall pay to the City, at such times as are provided in this Chapter, a minimum annual license fee of twenty-five dollars (\$25.00). None of the flat license fees shall be pro-rated for less than a full year. Such fees shall be due and payable prior to or at the time of commencing of operations in the City and thereafter within fifteen (15) days after the beginning of each License Year.
- B. Anything in Subsection A above notwithstanding, the following Businesses shall pay an annual license fee of one dollar (\$1.00) for each one thousand dollars (\$1,000.00) of annual gross receipts or fraction thereof:
1. Antique dealers.
  2. Auto, truck or trailer leasing or rental agencies.
  3. Bowling alleys.
  4. Brokers or agents, food or merchandise.
  5. Junk dealers.
  6. Restaurants, sit-down and drive-in.
  7. Loan companies.
- C. The following Businesses shall pay annually (unless otherwise indicated) the license fees indicated below:
1. Agents, not specifically listed, per year: twenty-five dollars (\$25.00).
  2. Balls or dances, public and theatrical exhibitions, except when given for educational or charitable purposes, per day: ten dollars (\$10.00).
  3. Banks, per year: five hundred dollars (\$500.00).
  4. Boxing and sparring, exhibitions for profit, per year: one hundred dollars (\$100.00).
  5. Brokers.
    - a. Real estate, per year: twenty-five dollars (\$25.00).
    - b. Stocks and bonds, per year: one hundred twenty-five dollars (\$125.00).
    - c. Insurance, per year: twenty-five dollars (\$25.00).
    - d. Not specifically listed, per year: twenty-five dollars (\$25.00).
  6. Circuses And Street Exhibitions, For Profit And Not For Educational And Charitable Purposes:
    - a. First twenty-four (24) hours: fifty dollars (\$50.00).

- b. Each additional day: twenty-five dollars (\$25.00).
7. Dairy trucks and wagons, per year: twenty-five dollars (\$25.00)
8. Drays, per vehicle, per year: five dollars (\$5.00).
9. Express companies and agencies, per year: fifty dollars (\$50.00).
10. Food caterers, per year: twenty-five dollars (\$25.00).
11. Garages, public parking, per year: fifty dollars (\$50.00)
12. Halls, public, other than dance, per year: twenty-five dollars (\$25.00).
13. Hospitals and clinics, per year: two hundred fifty dollars (\$250.00).
14. Hotels and motels, per year, plus two dollars (\$2.00) per year per sleeping room: one hundred fifty dollars (\$150.00).
15. Insurance agencies, per year: twenty-five dollars (\$25.00).
16. Insurance companies, per year: two hundred fifty dollars (\$250.00).
17. Insurance companies, branch office, per year: seventy-five dollars (\$75.00).
18. Insurance inspection, rating or claim adjustment agencies, per year: fifty dollars (\$50.00).
19. Loan companies, per year: two hundred fifty dollars (\$250.00)
20. Machine shops, per year: twenty-five dollars (\$25.00).
21. Manufacturer's agent, per year: twenty-five dollars (\$25.00).
22. Menageries, per year: two hundred dollars (\$200.00).
23. Museums, per year: two hundred dollars (\$200.00).
24. Parades, of circuses or other money-making concern, per day: fifty dollars (\$50.00).
25. Patent right dealers, per year: twenty-five dollars (\$25.00).
26. Public halls, per year: twenty-five dollars (\$25.00)
27. Public lecturers, per day: five dollars (\$5.00).
28. Public meetings, per day: five dollars (\$5.00).
29. Shopping center owners, per year: one hundred dollars (\$100.00).
30. Telegraph companies, per year: fifty dollars (\$50.00)
31. Ticket agents or brokers, per year: seventy-five dollars (\$75.00)
32. Travel agents, per year: seventy-five dollars (\$75.00).
33. Traveling stores, per year: five dollars (\$5.00).

**Section 2:** This ordinance shall be in full force and effect on and after its passage and approval by the Mayor.

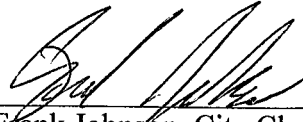
PASSED AFTER HAVING BEEN READ IN FULL OR BY TITLE TWO TIMES PRIOR TO  
PASSAGE BY THE BOARD OF ALDERMEN OF THE CITY OF TWIN OAKS, MISSOURI,  
THIS 23<sup>rd</sup> DAY OF MARCH 2022.



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Russ Fortune, Mayor

Attest:



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Frank Johnson, City Clerk/Administrator