

**AN ORDINANCE AMENDING CHAPTER 605,  
BUSINESS AND OCCUPATION LICENSES AND  
REGULATIONS BY ENACTING A NEW CHAPTER 605,  
BUSINESS AND OCCUPATION LICENSES AND  
REGULATIONS**

**Whereas**, on November 8, 2016, the voters of the City of Twin Oaks approved a ballot measure providing for the Village of Twin Oaks to become a city of the fourth class and approved a ballot measure authorizing Twin Oaks to “levy a license tax on all businesses, avocations, pursuits and callings provided for in Section 94.270 RSMo. at a rate up to 6% of the gross receipts of such businesses, avocations, pursuits and callings”; and

~~**Whereas**, because of the approval of the above ballot measures, Chapter 605, Business and Occupation Licenses and Regulations requires revision; and~~

**Whereas**, while the Board has been authorized to increase the gross receipts tax up to 6% on the gross receipts of all businesses, avocations, pursuits and callings, the Board hereby *expressly reserves that authority*, and leaves the gross receipts tax on merchants at the current rate of one dollar per \$1,000 of gross receipts; and,

**Whereas**, the Board of Aldermen finds it in the best interest of the City to repeal Chapter 605, Business and Occupation Licenses and Regulations and enact a new Chapter 605, Business and Occupation Licenses and Regulations.

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

**Section 1.** The Board of Aldermen hereby repeals Chapter 605, entitled “Business and Occupation Licenses and Regulations” in its entirety and in its place, adopts a new Chapter 605, entitled “Business and Occupation Licenses and Regulations,” to read as follows:

**Chapter 605. Business and Occupation Licenses and Regulations**

**Article I. General Provisions**

**Section 605.010. Definitions.**

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

**ANNUAL GROSS RECEIPTS**

Gross receipts during the calendar year preceding each license year.

**BUSINESS OR OCCUPATION**

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.

**FEE**

That sum of lawful money of the United States of America required to be paid to the City by any merchant, business or occupation 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) calendar months beginning on the first (1st) day of July in each year, or in the case of those businesses established subsequent to the first (1st) day of July, at the commencement of doing business, and ending on the thirtieth (30th) day of June 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.**

Excepting those professions, businesses or occupations listed in Section 71.620, RSMo., no merchant, business or occupation 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.**

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

**Section 605.040. License Display.**

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 605.060. False Statements.**

No applicant shall make a false statement in his/her application for any license of a merchant, business or occupation as to his/her gross annual business 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.

**Section 605.070. Statement Required.**

Each applicant for whom a license tax is provided by this Article, the amount of which license tax is to be computed upon the annual gross receipts of such applicant, shall furnish the City prior to the first (1st) day of July of each year commencing with the year 1979, a correct statement in writing of the amount of his/her annual gross receipts, which statement, to the extent allowed by law, 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 tax and except for the purpose of protecting violations of this Chapter. All books and accounts showing such annual 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. Such statement shall be verified by the affidavit of the merchant, business or occupation or officer thereof making it, if residing within the City, or, if not a resident, then by some credible person duly authorized to do so.

**Section 605.080. Revocation of License.**

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.
8. 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 certified mail to the licensee at his/her last known address as shown in the records of the City Administrator/ 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**

#### **Section 605.090. Flat Fee.**

Every business or occupation as defined in this Chapter, in the City, except as otherwise provided, shall pay 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); and none of the license fees shall be pro-rated for less than a full year. Such fees shall be due and payable at the time of commencing of operations or business in the City by any business or occupation and thereafter within fifteen (15) days after the beginning of each license year.

#### **Section 605.100. Gross Receipts.**

Every merchant, business or occupation 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 ordinance of the City, shall pay an annual license fee based on the actual gross receipts of such merchant, business or occupation for the calendar year preceding the license year, and any merchant, business or occupation commencing operations or business in the City during any license year shall pay at the time of such commencement a license fee based on estimated gross receipts for the remainder of the calendar year which shall be filed by such merchant, business or occupation at or before the time of commencement of operations or business, and such merchant, business or occupation shall, within fifteen (15) days after the end of such fractional license year, file an estimated return for the ensuing license year and pay at that time a license fee based on such estimates; provided however, that within one (1) month after the end of each calendar year of estimated gross receipts, such merchant, business or occupation shall file a statement of actual gross receipts and shall pay an additional tax, if any, based on such actual gross receipts provided however, that any payment of a license fee based on estimated or actual gross receipts which shall be in excess of the amount due to the City shall not be refunded, except in the case of cessation of operations or business, but shall be applied as a credit for the license fee for the ensuing year.

**Section 605.105. Gross Receipts — Utilities.**

The two percent (2%) charge 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 605.110. Merchants' License Tax — Minimum.**

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 tax or fee, at such times as are provided in this Chapter; provided however, that the minimum merchant's license tax or fee shall be twenty-five dollars (\$25.00).

**Section 605.120. Business and Occupation Tax — Gross Receipts Tax on Specific Businesses.**

A. All businesses and occupations, as defined in this Chapter and except as may be otherwise provided by ordinance, 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) and the following businesses or occupations 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:

*Business or Occupation*

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.

**Section 605.130. Fee Schedule.**

A. The following businesses or occupations shall pay the license fees indicated opposite each such business and occupation:

Agents, not specifically listed, per year	\$25.00
Balls or dances, public and theatrical exhibitions, except when given for educational or charitable purposes, per day	\$10.00
Banks, per year	\$500.00
Boxing and sparring, exhibitions for profit, per year	\$100.00
Brokers:	

a.	Real estate, per year	\$25.00
b.	Stocks and bonds, per year	\$125.00
c.	Insurance, per year	\$25.00
d.	Not specifically listed, per year	\$25.00
Circuses and street exhibitions, for profit and not for educational and charitable purposes:		
a.	First twenty-four (24) hours	\$50.00
b.	Each additional day	\$25.00
	Dairy trucks and wagons, per year	\$25.00
	Drays, per vehicle, per year	\$5.00
	Express companies and agencies, per year	\$50.00
<hr/>		
	Food caterers, per year	\$25.00
	Garages, public parking, per year	\$50.00
	Halls, public, other than dance, per year	\$25.00
	Hospitals and clinics, per year	\$250.00
	Hotels and motels, per year, plus two dollars (\$2.00) per year per sleeping room	\$150.00
	Insurance agencies, per year	\$25.00
	Insurance companies, per year	\$250.00
	Insurance companies, branch office, per year	\$75.00
	Insurance inspection, rating or claim adjustment agencies, per year	\$50.00
	Loan companies, per year	\$250.00
	Machine shops, per year	\$25.00
	Manufacturer's agent, per year	\$25.00
	Menageries, per year	\$200.00
	Museums, per year	\$200.00
	Parades, of circuses or other money-making concern, per day	\$50.00
	Patent right dealers, per year	\$25.00
	Public halls, per year	\$25.00
	Public lecturers, per day	\$5.00
	Public meetings, per day	\$5.00
	Shopping center owners, per year	\$100.00
	Telegraph companies, per year	\$50.00
	Ticket agents or brokers, per year	\$75.00
	Travel agents, per year	\$75.00

Traveling stores, per year

\$5.00

#### **Article IV. Miscellaneous Provisions**

##### **Section 605.140. Dramshops and Sales of Intoxicating Liquor Prohibited.**

The provisions of this Chapter shall not be construed to authorize any person to conduct or operate a dramshop, tippling house or tavern, nor to sell intoxicating liquor, beer or malt liquor, and the same shall only be lawful or authorized if sold, commenced or operated in conformity with applicable laws of the State and ordinances of the City relating to such establishments and such sales.

##### **Section 605.150. City Administrator/Clerk to Be Notified of Sale or Lease.**

~~Any merchant, business or occupation as defined in this Chapter who shall sell or lease any portion~~ of his/her stand, store or place of business to another whose gross receipts will not be included in the return of the lessor shall report the fact of such sale or lease together with the name and address of the purchaser or lessee in writing to the City Administrator/Clerk. Such report shall be made within five (5) days after such purchaser or lessee has taken possession and shall include a general description of all goods, commodities or ware-dispensing devices installed in the premises by such purchaser or lessee.

##### **Section 605.160. Authorization of Deputies and Agents.**

Any act or duty required or authorized to be performed under the provisions of this Chapter by any officer or agency of the City may be performed by any duly authorized agent or deputy of such officer or agency.

##### **Section 605.170. Corporate Officers Responsible for Provisions of Chapter.**

Any act or duty required or authorized to be performed under the provisions of this Chapter by any corporation shall, in addition, be the responsibility of the president of such corporation and of any other person duly authorized by such corporation to perform such act or duty; and such president or other authorized person shall be personally subject to all the penalties provided for the violation of such applicable provisions of this Chapter as may relate to such acts or duties.

##### **Section 605.180. Exceptions to Provisions of Chapter.**

A. Except as herein provided the provisions of this Chapter shall not be applicable to any non-profit organization, association or establishment nor to any business, occupation, pursuit, profession or trade which the City may be prohibited by law from licensing or regulating within a commercial area.

B. No cooking facility shall be allowed on a parking lot at any time unless a special permit shall have been applied for and granted in advance of the proposed activity by the City Administrator/Clerk. No such permit shall be granted by the Administrator/Clerk unless the

sponsor makes a satisfactory showing that the planned activity serves a charitable or non-profit purpose and that the organization to be benefited either has its legal domicile within the City, or is sponsored by a resident business or other public entity then employed by the City.

**Section 605.190. Filing of Copy of State Sales Tax Return.**

Each licensee or applicant for a license required by this Chapter who was required to file a sales tax return with the State, shall upon demand by the City Administrator/Clerk or his/her duly authorized deputies or agents file with the Administrator/Clerk or his/her duly authorized deputies or agents, a verified copy of any Missouri Sales Tax return made by such licensee or applicant within a period of three (3) years preceding such demand. Refusal or failure to comply with the provisions of this Section shall be deemed cause for revocation of any license previously issued or for refusal to grant any license applied for.

**Section 605.200. Form of License, Where Filed, Signing of License, Operating Hours.**

A. All licenses and applications for licenses shall be in such form as may be prescribed by the City Administrator/Clerk. Applications shall be made to the Administrator/Clerk and shall be signed by the merchant making the application. No license shall be valid for any purpose unless it has been signed by the Mayor and the City Administrator/Clerk and shall have the Corporate Seal of the City affixed thereto. Each such license shall be subject to the provisions contained in this and other ordinances of the City regulating merchants and occupations.

B. Unless otherwise established by ordinance or State law, a commercial establishment may operate between the hours of 6:00 A.M. and 1:00 A.M. the following day, Monday through Thursday, 6:00 A.M. and 1:30 A.M. the following day, Friday through Saturday, and 6:00 A.M. to 12:00 A.M. on Sunday. No shopping center nor any business located therein shall remain open to the public in any event, later than the hours herein established.

*C. Nighttime Deliveries and Operations Restricted.*

1. No merchant or business, whether licensed to do business in the City or not, shall make or receive deliveries of goods or services within any commercial area of the City between the hours of 12:00 A.M. and 6:00 A.M. During deliveries made after 8:00 P.M. and prior to 12:00 A.M., no truck or commercial vehicle shall be permitted to idle their engines or sound their airhorns.
2. No merchant shall operate exterior compactors or similar equipment between the hours of 12:00 A.M. and 6:00 A.M.
3. No merchant or business, whether licensed to do business in the City or not, shall make deliveries of goods or services within any residential area of the City between the hours of 12:00 A.M. and 6:00 A.M. on weekdays and 1:30 A.M. and 6:00 A.M. on weekends.
4. *Exceptions.* The delivery of newspapers or prescription medicines during the restricted hours established herein shall not be deemed to be a violation of this Section.



**Article V. Violations and Penalties**

**Section 605.210. Violations, Penalties.**

A. To the extent allowed by law, the City Administrator/Clerk shall add the following penalties for all license fees paid after the annual due date for license fees as set out in Section 605.090:

1. For failure to timely apply for license and/or submit the required statement pursuant to Section 605.070, unless it is shown that the failure was due to reasonable cause and not the result of willful neglect, evasion or fraudulent intent:

One (1) month or less delinquent	5% of fee
Between one (1) month and one (1) day and two (2) months delinquent	10% of fee
Between two (2) months and one (1) day and three (3) months delinquent	15% of fee
Between three (3) months and one (1) day and four (4) months delinquent	20% of fee
More than four (4) months delinquent	25% of fee

2. For failure to timely pay the license fee in full pursuant to Section 605.130, unless it is shown that the failure was due to reasonable cause and not the result of willful neglect, evasion or fraudulent intent, negligence or intentional disregard of law:

5% of the deficiency

The City Administrator/Clerk shall, upon request by a taxpayer, apprise the taxpayer of the factual basis for the finding of negligence, or the specific rules or regulations disregarded if the City Administrator/Clerk assesses a penalty on such basis under this Subsection.

Provided however, the City Administrator/Clerk shall add the maximum penalties allowed by law if less than the penalties stated above.

B. To the extent allowed by law, any person who shall exercise or attempt to exercise, engage in or carry on in the City any of the businesses, trades or occupations, including, but not limited to, manufacturers, for which a license is required under this Chapter, without first having delivered to the City Administrator/Clerk the statement required by Section 605.070, paid the license tax and obtained the license required under this Chapter, and any person who shall otherwise violate or fail to comply with any of the provisions of this Chapter shall upon conviction be subject to punishment as provided in Section 100.100 of this Code.

C. To the extent allowed by law, any person who shall make or file with the City Administrator/Clerk any statement, under oath, required by this Chapter, which is false, shall on conviction thereof forfeit any license based upon such false statement and shall be punished as provided in Section 100.100 of this Code.

**Section 605.215. Enforcement of Chapter.**

It shall be the duty of the City Administrator/Clerk to carefully examine all statements filed with him/her, and to notify the City Attorney of, and to prosecute, all violations of this Chapter. Before instituting any prosecution based upon a false or incorrect statement filed with him/her, the City

Administrator/Clerk shall give the person making such statement an opportunity to explain and correct the statement, if inadvertently made. It shall also be the duty of the City Administrator/Clerk to enforce collection of any and all amounts past due for license taxes or fees under this Chapter by suit in any court of competent jurisdiction, together with the applicable statutory interest (at a rate equal to the adjusted prime rate charged by banks, rounded to the nearest percent, which shall become effective January first (1st) of each succeeding year), penalty and reasonable attorney's fees for prosecuting such suit.

**Section 605.220. False Statements Causing Reduction in Payment.**

To the extent allowed by law, any merchant, business or occupation as defined in Section 605.010 making a statement in his/her application for a license under this Chapter showing the annual gross receipts in an amount less than the true amount thereof, or making a false statement as to any other condition or factor upon which the license fee is or shall be based, the effect of which would be to reduce the amount of such license fee, shall pay to the City the additional amount of license fee found to be due, plus a penalty of twenty-five percent (25%) of such additional amount plus one percent (1%) per month or fraction thereof on such additional amount from the date when the original license fee became due and payable, in addition to any other penalties prescribed herein.

**Article VI. Local Management Agent — Shopping Centers**

**Section 605.230. Appointment of Management Agent by Owners of Shopping Centers.**

A. All shopping centers or commercial complexes located wholly or partially within the corporate limits of the City of Twin Oaks and containing in excess of twenty-five thousand (25,000) square feet of commercial space shall appoint an individual or company in the Metropolitan St. Louis area as its Management Agent. Written notice of said appointment to include, the name, address and telephone number of the individual or company acting as agent for the owner shall be given the City Administrator/Clerk prior to the granting of the first (1st) occupancy permit for commercial use in the building involved or within forty-five (45) days following the adoption of this Chapter, in the event such center or complex is in operation as of the first (1st) day of January, 1982.

B. Following the notice of the appointment of a Management Agent as referred to in Subsection (A) above, said agent shall be and become the local contact point for the transaction of business as required between the City and shopping center or commercial complex. The City shall be notified of any changes in the name, address or telephone number of the Management Agent within thirty (30) days following such change.

C. A copy of this Chapter shall be and remain on file with the City Administrator/Clerk and the annual business license for shopping center owners or other commercial complex shall not be granted or renewed unless and until the provisions of this Chapter have been complied with during the preceding licensing period.

**Article VII. Alarm Systems Code**

**Section 605.240. Alarm Systems Code Adoption.**

St. Louis County Ordinance No. 8774, adopted July 13, 1978 and relating to the licensing and regulations of the installation and use of alarm systems (sometimes known as the Alarm Systems Code) is hereby adopted as the Alarm Systems Code of the City of Twin Oaks, St. Louis County, Missouri.

**Section 2.** The Board expressly reserves and nothing herein shall be construed as waiving or reducing the authority granted to the City and the Board by the voters of Twin Oaks via the November 8, 2016 ballot measure authorizing the levy of a license tax on all businesses, avocations, pursuits and callings provided for in Section 94.270 RSMo., at a rate up to 6% of the gross receipts of such businesses, avocations, pursuits and callings.

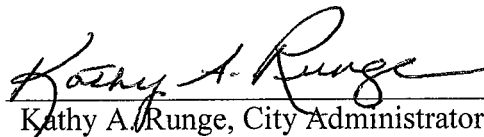
**Section 3.** This Ordinance shall be in full force and effect on and after its passage and approval by the Mayor.

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 5th DAY OF APRIL, 2017.



\_\_\_\_\_  
Russ Fortune, Mayor

Attest:



\_\_\_\_\_  
Kathy A. Runge, City Administrator/Clerk