

ORDINANCE NO. 223 N.S.

AN ORDINANCE LICENSING THE TRANSACTION AND CARRYING ON OF CERTAIN BUSINESSES, TRADES, PROFESSIONS, CALLINGS AND OCCUPATION IN THE CITY OF EL PASO DE ROBLES, FOR THE PURPOSE OF RAISING MUNICIPAL REVENUE AND PROVIDING A PENALTY FOR THE VIOLATION THEREOF.

The City Council of the City of El Paso de Robles does ordain as follows:

SECTION 1. DEFINITIONS.

(a) Person. As used in this ordinance, "person" includes all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, Massachusetts, business, or common law trusts, societies, and individuals transacting and carrying on any business in the City of El Paso de Robles, other than as an employee.

(b) Business. As used in this ordinance, "business" includes professions, trades, and occupations and all and every kind of calling whether or not carried on for profit or livelihood.

(c) Gross Receipts. As used in this ordinance, "gross receipts" shall include the total amount of the sale price of all sales and the total amount charged or received for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares or merchandise. Included in "gross receipts" shall be all receipts, cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of the materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever. Excluded from "gross receipts" shall be cash discounts allowed and taken on sales; credit allowed on property accepted as part of the purchase price and which

shall be confidential. Any unauthorized disclosure or use of such information by any officer or employee of the City of El Paso de Robles shall constitute a misdemeanor and such officer or employee shall be subject to the penalty provisions of this ordinance, in addition to any other penalties provided by law.

SECTION 13. FAILURE TO FILE STATEMENT OR CORRECTED STATEMENT.

If any person fails to file any required statement within the time prescribed, or if after demand therefor made by Tax Collector he fails to file a corrected statement, the Tax Collector may determine the amount of license tax due from such person by means of such information as he may be able to obtain.

If such a determination is made the Tax Collector shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States Post Office at Paso Robles, California, postage prepaid, addressed to the person so assessed at his last known address. Such person may, within fifteen (15) days after the mailing or serving of such notice, make application in writing to the Tax Collector for a hearing on the amount of the license tax. If such application is made, the Tax Collector shall cause the matter to be set for hearing within fifteen (15) days before the city council. The Tax Collector shall give at least ten (10) days' notice to such person of the time and place of hearing in the manner prescribed above for serving notices of assessment. The council shall consider all evidence produced, and shall make findings thereon, which shall be final. Notice of such findings shall be served upon the applicant in the manner prescribed above for serving notices of assessment.

SECTION 14. APPEAL

Any person aggrieved by any decision of the Tax Collector with respect to the issuance or refusal to issue

such license may appeal to the Council by filing a notice of appeal with the clerk of the Council. The Council shall thereupon fix a time and place for hearing such appeal. The clerk of the council shall give notice to such person of the time and place of hearing by serving it personally or by depositing it in the United States Post Office at Paso Robles, California, postage prepaid, addressed to such person at his last known address. The Council shall have authority to determine all questions raised on such appeal. No such determination shall conflict with any substantive provision of this ordinance.

SECTION 15. ADDITIONAL POWER OF TAX COLLECTOR.

In addition to all other power conferred upon him, the Tax Collector shall have the power, for good cause shown, to extend the time for filing any required sworn statement for a period not exceeding thirty (30) days, and in such case to waive any penalty that would otherwise have accrued; and shall have the further power, with the consent of the council, to compromise any claim as to amount of license tax due.

SECTION 16. TRANSFER OF LICENSES.

Any business licensed under this ordinance may be transferred to another licensee or location upon application and the payment of a fee of \$ 1.00 to the Tax Collector to have the license amended, provided an application and payment of fee is made within 15 days after such transfer or a new license will be due and payable for the remainder of the license period.

SECTION 17. UNEXPIRED LICENSES HERETOFORE ISSUED.

Where a license for revenue purposes has been issued to any business by the City of El Paso de Robles and

the tax paid therefor under the provisions of any ordinance heretofore enacted and the term of such license has not expired, then the license tax prescribed for said business by this ordinance shall not be payable until the expiration of the term of such unexpired license.

SECTION 18. DUPLICATE LICENSE.

A duplicate license may be issued by the Tax Collector to replace any license previously issued hereunder which has been lost or destroyed upon the licensee filing statement of such fact, and at the time of filing such statement paying to the Tax Collector a duplicate license fee of \$ 1.00.

SECTION 19. POSTING AND KEEPING LICENSES.

All licenses must be kept and posted in the following manner:

(a) Any licensee transacting and carrying on business at a fixed place of business in the City of El Paso de Robles shall keep the license posted in a conspicuous place upon the premises where such business is carried on.

(b) Any licensee transacting and carrying on business but not operating at a fixed place of business in the City of El Paso de Robles shall keep the license upon his person at all times while transacting and carrying on such business.

SECTION 20. LICENSE TAX - HOW AND WHEN PAYABLE.

Unless otherwise specifically provided, all annual license taxes, under the provisions of this ordinance, shall be due and payable in advance on the first day of July of each year; provided that license taxes covering new operations, commenced after the first day of July, may be prorated for the balance of the license period as follows:

(1) If application is made during the quarter beginning July first, 100% of such fee shall be paid;

(2) If application is made during the quarter beginning October first, 75% of said fee shall be paid;

(3) If application is made during the quarter beginning January first, 50% of said fee shall be paid;

(4) If application is made during the quarter beginning April first, 25% of said minimum shall be paid.

SECTION 21. PENALTIES FOR FAILURE TO PAY TAX WHEN DUE.

For failure to pay a license tax when due, the Tax Collector shall add a penalty of 10% of said license tax on the last day of each month after the due date thereof, providing that the amount of such penalty to be added shall in no event exceed 100% of the amount of the license tax due.

SECTION 22. LICENSE TAX GROSS RECEIPTS.

Every person carrying on the business herein enumerated, from a fixed place of business within the City of El Paso de Robles, shall pay an annual license tax based on the following bracket system:

Gross receipts of \$25,000.00 or less per annum, the sum of \$25.00.

Gross receipts of \$25,000.00 and less than \$150,000.00 per annum, the sum of \$25.00 plus 50¢ for each \$1,000.00 of gross receipts, or fraction thereof, in excess of \$25,000.00 per annum.

Gross receipts of \$150,000.00 and less than \$350,000.00 per annum, the sum of \$87.50 plus 25¢ for each \$1,000.00 of gross receipts, or fraction thereof, in excess of \$150,000.00 per annum.

Gross receipts in excess of \$350,000.00 per annum, the sum of \$137.50 plus 10¢ for each \$1,000.00 of gross receipts, or fraction thereof, in excess of \$350,000.00 per annum.

APPLIANCE STORE
AUTO - BODY and PAINT SHOPS
AUTO - Laundry
AUTO - Repairing

AUTO - wrecking
AWNING - Sales and repairs

BAKERY
BARBER SHOP
BATH HOUSE
BEAUTY PARLOR
BICYCLE SHOP
BLACKSMITH
BOOK STORE
BOTTLING WORKS

CABINET SHOP
CANDY STORE
CIGAR STORE
CLEANING & PRESSING
CLOTHING STORE
COLD STORAGE
CREAMERY

DAIRY PRODUCTS
DENTAL LABORATORY
DRUG STORE

ELECTRIC SHOP

FEED STORE
FIRE ARMS
FLORIST SHOP
FRUIT AND VEGETABLES
FUNERAL PARLOR - director and embalmer
FURNITURE STORE

GARBAGE COLLECTION
GENERAL MERCHANDISE
GENTS FURNISHINGS
GIFT SHOP
GLASS SHOP
GROCERY

HARDWARE
HATCHERY
HOBBY SHOP
HOSPITAL
HOTEL - serving meals
HOUSEHOLD APPLIANCES & FURNISHINGS

ICE CREAM PARLOR
ICE MANUFACTURER & DISTRIBUTOR

JEWELRY
JUNK DEALER

LADIES APPAREL
LAUNDERETTES
LAUNDRIES
LINEN SUPPLY
LOCKERS - frozen food
LOCKSMITH
LUMBER YARD
LUNCH COUNTER

MACHINE SHOP
MAIL ORDER
MEDICAL LABORATORY

MATTRESS WORK & UPHOLSTERY
MEAT MARKET
MERCHANT - general
MILK DELIVERY
MILL FEED
MILLING
MUSIC STORE

NEWSPAPERS
NEWSTAND
NURSERY

OFFICE EQUIPMENT

PAINT STORE
PET SHOP
PEST CONTROL
PHARMACY
PLANING MILL
PLUMBING SHOP
POULTRY & EGGS
PRINTING SHOP

RADIO BROADCASTING
REPAIR SHOP
RESTAURANTS

SANITARIAM
SANITORIUM
SECOND HAND DEALER
SERVICE STATIONS
SHEET METAL SHOP
SHOE REPAIRS
SHOE STORES
SIGNS
SKATING RINK
SODA FOUNTAIN
SOFT DRINKS
STATIONERY STORE
STORAGE and/or DRAYAGE
SPORTING GOODS

TAILOR
TIRES - retreading and vulcanizing
TOWEL SUPPLY

UNDERTAKER
UPHOLSTERY
USED CAR LOT
FURNITURE

VARIETY STORE

WAREHOUSING
WATER SOFTENER SERVICE
WHOLESALE - except petroleum products

In computing gross receipts under this section there may be deducted the amount of gross receipts which has been the measure of a license tax paid to any other city.

In any case where a licensee or an applicant for

a license believes that his individual business is not assigned to the proper classification under this section because of circumstances peculiar to it, as distinguished from other businesses of the same kind, he may apply to the Tax Collector for reclassification. Such application shall contain such information as the Tax Collector may deem necessary and require in order to determine whether the applicant's individual business is properly classified. The Tax Collector shall then conduct an investigation following which he shall assign the applicant's individual business to the classification shown to be proper on the basis of such investigation.

The Tax Collector shall notify the applicant of the action taken on the application for reclassification. Such notice shall be given by serving it personally or by depositing it in the United State Post Office at Paso Robles, California, postage prepaid, addressed to the applicant at his last-known address. Such applicant may, within fifteen (15) days after the mailing or serving of such notice, make written request to the Tax Collector for a hearing on his application for reclassification. If such request is made within the time prescribed, the Tax Collector shall cause the matter to be set for hearing before the city council within fifteen (15) days. The Tax Collector shall give the applicant at least ten (10) days' notice of the time and place of the hearing in the manner prescribed above for serving notice of the action taken on the application for reclassification. The council shall consider all evidence adduced and its findings thereon shall be final. Written notice of such findings shall be served upon the applicant in the manner prescribed above for serving notice of the action taken on the application for reclassification.

SECTION 23. LICENSE TAX - FLAT AMOUNT.

Every business performing service with no retail sales herein enumerated shall pay an annual license tax as follows:

AMBULANCE SERVICE	\$ 25.00
APPLIANCE REPAIRS	\$ 18.00
BAIL BOND BROKER	\$ 18.00
BILL-BOARD ADVERTISING	\$ 50.00
BOOTBLACK	\$ 18.00
CAR RENTAL SERVICE	\$ 30.00
CARPET SERVICE	\$ 18.00
CHIMNEY CLEANING	\$ 18.00
CLOCK & WATCH REPAIRS	\$ 18.00
COLLECTION AGENCY	\$ 30.00
DANCING TEACHER	\$ 18.00
DRESSMAKER (in home).	\$ 18.00
EMPLOYMENT AGENCY	\$ 18.00
FINANCE OR LOAN BUSINESS.	\$ 30.00
MUSIC TEACHER or SINGING	\$ 18.00
OFFICE EQUIPMENT REPAIRS	\$ 18.00
PAWN BROKER	\$100.00
PIANO TUNER	\$ 18.00
PUBLIC STENOGRAPHER	\$ 18.00
SIGN PAINTING	\$ 18.00
SOUND TRUCK	\$ 5.00 per day
TOOLS, sharpened and repaired	\$ 18.00
TRAVEL SERVICE	\$ 30.00
WINDOW CLEANING	\$ 18.00

SECTION 24. LICENSE TAX - PROFESSIONS AND VOCATIONS.

Every individual person carrying on the profession or vocation herein enumerated shall pay an annual license tax of \$40.00 per year:

- ACCOUNTANT
- ARCHITECT
- ATTORNEY-AT-LAW
- BROKER - grain, bond, stock or real estate
- CHEMIST
- CHIROPRACTOR
- CHIROPODIST
- DENTIST
- EMBALMER
- ENGINEER - civil, electrical, chemical, mechanical,

GEOLOGIST

OCULIST
OPTICIAN
OPTOMETRIST
OSTEOPATH

PHYSICIAN OR SURGEON

REAL ESTATE SALESMAN (On Commission)
SURVEYOR, state licensed

TAX CONSULTANT

VETERINARY

SECTION 25. LICENSE TAX - GASOLINE AND OIL DISTRIBUTION.

Every person engaged in the business of distributing crude oil, petroleum, distillate, kerosene, gasoline, refined oil or any other product of an oil well must pay a license tax of \$ 50.00 per year.

SECTION 26. AUTOMOBILE AGENCY AND HEAVY EQUIPMENT DEALERS.

Every person carrying on the business of automobile agency including sales and service or the business of heavy equipment and machinery including sales and service shall pay an annual license in the amount of \$ 125.00.

Any business licensed under this section shall have the option of paying the annual flat fee license provided herein or under the gross receipts rate as provided under Section 22 of this ordinance.

SECTION 27 - LICENSE TAX - UTILITIES

Every person, firm, organization or corporation carrying on or conducting the business or sale of services of a public utility, including telephone companies, gas companies, and light and/or power companies, regulated by the California Public Utilities Commission insofar as intrastate business or commerce is concerned, shall pay an annual license tax in the amount of \$125.00.

Any such utility described in this section shall

have the option either of paying the annual flat fee license provided herein, or a license tax upon gross intrastate receipts, at the rates provided for manufacturing under Section 28 of this Ordinance.

All revenues of an interstate character are exempt from taxation, and the formula, as set forth in Paragraph 28 herein, applies only to intrastate revenues of any nature whatsoever, including intrastate directory and advertising revenues.

EXEMPTION: Any such regulated public utility which pays a franchise tax to the City of El Paso de Robles in excess of the flat rate annual license, that is, \$125.00 per year, shall be exempt from the necessity of purchasing a business license, and said license shall be issued by the City Tax Collector without additional charge. In the event the franchise paid to the City of El Paso de Robles, is less than the amount of the flat rate license fee, only the difference between said franchise as paid, and the flat rate, need be collected by the City Tax Collector for issuance of said annual business license.

SECTION 28. LICENSE TAX - GROSS RECEIPTS - MANUFACTURING.

Every person carrying on the business of manufacturing within the City of El Paso de Robles, shall pay an annual license tax based on the following bracket system:

Gross receipts of \$ 25,000.00 or less per annum, the sum of \$ 25.00.

Gross receipts of \$ 25,000.00 and less than \$ 150,000.00 per annum, the sum of \$ 25.00 plus 50¢ for each \$ 1,000.00 of gross receipts, or fraction thereof, in excess of \$ 25,000.00 per annum.

Gross receipts of \$ 150,000.00 and less than

property may later be sold; any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser; such part of the sale price of property returned by purchasers upon rescission of the contract of sale as is refunded either in cash or by credit;

(d) Vehicle. As used in this ordinance, "Vehicle" means and includes every device in, upon, or by which any person or property is or may be transported or drawn upon a public street or highway, except devices moved by human power or used exclusively upon stationary rails or tracks;

(e) Quarter. As used in this ordinance, the word "quarter" means a period of three calendar months. The quarters begin on the first day of July, October, January, and April of each year. The quarter shall include fractions thereof;

(f) Wholesale Business. For the purpose of this ordinance, the term "wholesale business" means every business conducted solely for the purpose of selling goods, wares, or merchandise in wholesale lots to retailers for resale at retail to the trade by said retailers;

(g) Jobbing Business. For the purpose of this ordinance, the term "jobbing business" means every business conducted solely for the purpose of selling goods in job lots to wholesale merchants for resale at wholesale to the trade by said wholesale merchants;

(h) Retail Business. For the purpose of this ordinance, the term "retail business" means every business conducted for the purpose of selling, or offering to sell, any goods, other than as a part of a "wholesale business" and "jobbing business" as hereinbefore defined.

(i) Fixed Place of Business. For the purpose of this ordinance, the words "fixed place of business" means the premises in the City occupied for the particular purpose of conducting the business thereat, and regularly kept open for the purpose with a competent person in

\$ 250,000.00 per annum, the sum of \$ 87.50 plus 25¢ for each \$ 1,000.00 of gross receipts, or fraction thereof, in excess of \$ 150,000.00 per annum.

Gross receipts of \$ 250,000.00 and less than \$ 500,000.00 per annum, the sum of \$ 112.50 plus 15¢ for each \$ 1,000.00 of gross receipts, or fraction thereof, in excess of \$ 250,000.00 per annum.

Gross receipts of \$ 500,000.00 and less than \$ 1,000,000.00 per annum, the sum of \$ 150.00 plus 10¢ for each \$ 1,000.00 of gross receipts, or fraction thereof, in excess of \$ 500,000.00 per annum.

Gross receipts in excess of \$ 1,000,000.00 per annum, the sum of \$ 200.00 plus 05¢ for each \$1,000.00 of gross receipts, or fraction thereof, in excess of \$1,000,000.00 per annum.

SECTION 29. LICENSE TAX - BOWLING ALLEYS AND THEATRES.

Every person carrying on the business of operating a motion picture theatre shall pay an annual license tax of \$ 14.00 for each 100 seats or fraction thereof.

Every person carrying on the business of operating a bowling alley shall pay an annual license tax of \$ 40.00 for four alleys or any part thereof, and \$ 10.00 additional for each alley above four.

Any business licensed under this section that retails any merchandise shall also obtain a gross receipts license under Section 22.

SECTION 30. LICENSE TAX - APARTMENTS.

For the business of operating or running an apartment house consisting of three or more apartments, the license tax shall be \$ 5.00 per year for each apartment.

SECTION 31. LICENSE TAX - HOTELS AND ROOMING HOUSES.

For the business of operating a hotel or rooming house consisting of three or more rooms, and not serving meals, the license tax shall be \$ 2.00 per year for each room.

SECTION 32. LICENSE TAX - AUTO COURTS, MOTELS, & TRAILER PARKS.

For the business of operating an Auto Court, Motel or Trailer Park with six or less rooms, cabins, or trailer spaces for rent, the license tax shall be \$ 25.00 per year, and \$ 1,50 per room, cabin or trailer space per year for each one over six.

SECTION 33. LICENSE TAX - NO FIXED PLACE OF BUSINESS.

Unless otherwise provided in this Ordinance, every person engaged in the business of transporting or distributing or selling goods, wares, services, and merchandise, in the City, and not having a fixed place of business in the City, shall pay a license tax of \$ 40.00 per year.

SECTION 34. LICENSE TAX - CONTRACTOR.

(a) A contractor within the meaning of this section who for either a fixed sum, price, fee, percentage, or other compensation, other than wages, undertakes or offers to undertake with another, or purports to have the capacity to undertake with another, to construct, alter, repair, add to, or improve any building, highway, road, railroad, excavation or other structure, project, development, or improvement, other than personally, or to do any part thereof; provided, that the term contractor as used in this ordinance shall include sub-contractor, and shall include any owner or person who engages in the business of constructing, remodeling or adding to a building by employing day labor unless such building is to be used as a place of residence of the owner, or is a building used in connection with the place of residence of the owner, but shall not include anyone who merely furnishes materials or supplies without fabricating the same into, or consuming the same in the performance of the work of the contractor herein defined; and shall not include any owner who does all of his own work.

(b) For the purpose of this section, contractors shall be divided into the following classes:

General Contractor - A general building contractor is a contractor whose principal contracting business is in connection with any structure built, being built, or to be built, for the support, shelter and enclosure of persons, animals, chattels or movable property of any kind, requiring in its construction the use of more than two unrelated building trades or crafts, or to do or superintend the whole or any part thereof. Persons licensed under this provision shall pay an annual license tax of \$ 50.00.

Specialty Contractor.- A specialty contractor is a contractor whose operations as such are the performance of work requiring special skill and whose principal contracting business involves the use of specialized building trades or crafts. Persons licensed under this provision shall pay an annual license tax of \$ 30.00.

SECTION 35. LICENSE TAX - CARNIVAL AND CIRCUSES.

For the business of conducting a carnival or circus of one ring or more the license shall be \$ 100.00 per day, and such license shall cover all shows, exhibitions and entertainments, and all sales stands, eating stands or places, and the peddling of all novelties or notions and other activity for profit growing out of and as a part of such circus or carnival, such peddling to be conducted within the carnival or circus grounds only. Application for any such license under this section must be made to the City Council who under its police powers, reserves the right to deny any application for such license, and the Chief of Police shall direct what shows, exhibitions or entertainments or activities are proper under such license and his decisions shall be final and conclusive.

SECTION 36. LICENSE TAX - RIDES, SHOWS, PUBLIC DANCES AND EXHIBITIONS.

For the business of exhibiting animals or birds, trained or otherwise, or trick riding, wire dancing or other exhibition where fees or admission is charged, or collection taken other than under a carnival or circus license, the license shall be \$ 10.00 per day.

For the business of operating a merry-go-round, revolving wheel, chute, toboggan slide, mechanical riding contrivance or pony rides, other than under a carnival or circus license, the license shall be \$ 10.00 per day.

For the business of conducting any tent show or itinerant show of any kind, other than a circus or carnival at which an admission fee is charged, collected or received the license shall be \$ 25.00 per day.

For the business of conducting any wrestling or boxing exhibitions or shows the license shall be \$ 10.00 per day.

For the business of conducting a public dance at which an admission fee is charged, the license tax shall be \$ 10.00 for each such public dance.

SECTION 37. LICENSE TAX - VENDING AND MUSIC MACHINES.

Any person conducting a fixed place of business and maintaining on premises owned, leased or controlled by him, any mechanical game, music machine, phonograph or similar machine operated solely for amusement, shall pay a license tax of \$ 20.00 per year for each such machine or device. Any license issued under this section shall be issued separately and not in combination with any other license issued.

For the business of renting out or placing in various locations within the City, on a percentage basis, any vending machine where the price per unit is five cents or more the sum of \$ 4.00 per year for each machine rented

or placed within the City.

For the business of renting out or placing in various locations within the City, on a percentage basis, any vending machines where the price per unit is less than five cents, the license shall be \$ 20.00 per year for placing such machines in the City.

SECTION 38. LICENSE TAX - FIRE, WRECK OR BANKRUPT SALE.

For the business of conducting a fire, wreck, or bankrupt sale, the license shall be \$ 25.00 per day.

For the purpose of this section a "Fire or wreck sale" is defined to be and include the sale of goods, salvaged from a fire, wreck or other calamity, or a sale of goods advertised as a fire or wreck sale.

For the purpose of this section a bankrupt sale shall also include a sale for the benefit of creditors, either directly or indirectly, or a sale advertised as a bankrupt sale or sale for the benefit of creditors.

Provided that no license shall be required under the provisions of this section for the sale of merchandise salvaged from any fire, wreck or other calamity occurring within the City.

SECTION 39. LICENSE TAX - PEDDLERS OR SOLICITORS.

For the purpose of this section a "peddler" means and includes every person not having a fixed place of business in the City, and not an agent of a principal having a fixed place of business in the City; who travels from place to place, or has a stand upon any public street, alley, or other public place, doorway of any building, uninclosed or vacant lot, or parcel of land, who sells or offers for sale at retail any goods in his possession.

For the purpose of this section a "solicitor" means and includes every person who engages in the business of going from house to house, place to place, or in or

along the streets within the City, selling or taking orders for, or offering to sell or take orders for, goods, wares, merchandise or other things of value that are not to be used for resale or to become a part of any stock to be offered for sale.

Every person carrying on the business of peddler, as defined herein shall pay a license tax of \$ 10.00 per day or \$ 30.00 per year.

Every person carrying on the business of solicitor, as defined herein shall pay a license tax of \$ 10.00 per day for each such solicitor.

No person shall park any cart, wagon, automobile or other vehicle, or maintain any stand on or in any public street or park of the City for the purpose of selling or offering for sale from or in such cart, wagon, automobile, vehicle or stand, any goods, wares or merchandise, except upon permit of the City Council. No person shall be required to pay a license for peddling any of his or their own agricultural, pastoral, or dairy products, raised by himself or themselves in the County of San Luis Obispo, State of California, where the gross receipts from such peddling amounts to \$ 100.00 per month or less.

SECTION 40. ENFORCEMENT.

It shall be the duty of the Tax Collector, and he is hereby directed to enforce each and all of the provisions of this ordinance, and the Chief of Police shall render such assistance in the enforcement hereof as may from time to time be required by the Tax Collector or the city council.

The Tax Collector in the exercise of the duties imposed upon him hereunder, and acting through his deputies or duly authorized assistants, shall examine or cause

to be examined all places of business in the City of El Paso de Robles to ascertain whether the provisions of this ordinance have been complied with.

The Tax Collector and each and all of his assistants and any police officer shall have the power and authority to enter, free of charge, and at any reasonable time, any place of business required to be licensed herein, and demand an exhibition of its license certificate. Any person having such license certificate theretofore issued, in his possession or under his control, who wilfully fails to exhibit the same on demand, shall be guilty of a misdemeanor and subject to the penalties provided for by the provisions of this ordinance. It shall be the duty of the Tax Collector and each of his assistants to cause a complaint to be filed against any and all persons found to be violating any of said provisions.

SECTION 41. REMEDIES CUMULATIVE.

All remedies prescribed hereunder shall be cumulative and the use of one or more remedies by the City of El Paso de Robles shall not bar the use of any other remedy for the purpose of enforcing the provisions hereof.

SECTION 42. PENALTY FOR VIOLATION.

Any person violating any of the provisions of this ordinance or knowingly or intentionally misrepresenting to any officer or employee of this city any material fact in procuring the license or permit herein provided for shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not more than Five Hundred Dollars (\$500.00) or by imprisonment in the city jail for a period of not more than six months, or by both such fine and imprisonment.

SECTION 43. SEVERABILITY.

If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance. The city council of this city hereby declares that it would have adopted this ordinance and each section, subsection, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases, or portions be declared invalid or unconstitutional.

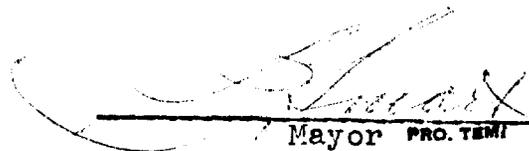
SECTION 44. That Ordinance No. 140, N. S. entitled "An Ordinance Fixing License Taxes and Providing Penalties for Doing Business Without a License" passed on the 18th day of April, 1949, and ordinances amendatory thereto, and all ordinances or parts of ordinances in conflict herewith, are hereby repealed.

SECTION 45. EFFECTIVE DATE.

This ordinance shall be in full force and effect on and after the 1st day of July, 1959.

PASSED, ADOPTED AND APPROVED this 4th day of May, 1959.

CITY OF EL PASO DE ROBLES



Mayor PRO. TEM

ATTEST:



City Clerk

STATE OF CALIFORNIA
COUNTY OF SAN LUIS OBISPO
CITY OF EL PASO DE ROBLES

} SS.

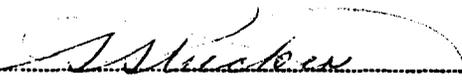
I, S. S. Tucker, City Clerk of the City of El Paso de Robles, California, do hereby certify that the foregoing Ordinance No. 223, N.S. was duly and regularly adopted, passed, and approved by the City Council of the City of El Paso de Robles, California, at a regular meeting of said City Council held at the regular meeting place thereof, on the 4th day, of May 1959, by the following vote:

AYES: Councilmen Leisy, McAndrews, Mandella and Smart

NOES: Councilmen None

ABSENT: Councilmen Sturgeon

Dated this 4th day of May, 19 59


City Clerk and Ex-Officio Clerk of the City Council,
City of El Paso de Robles, State of California.

attendance for the purpose of attending to such business.

(j) Manufacturer. For the purpose of this ordinance, the word "manufacturer" means one engaged in making materials, raw, or partly finished, into wares suitable for use.

SECTION 2. REVENUE MEASURE..

This ordinance is enacted solely to raise revenue for municipal purposes, and is not intended for regulation.

SECTION 3. SUBSTITUTE FOR OTHER REVENUE ORDINANCES.

Persons required to pay a license tax for transacting and carrying on any business under this ordinance shall not be relieved from the payment of any license tax for the privilege of doing such business required under any other ordinance of the City of El Paso de Robles, and shall remain subject to the regulatory provisions of other ordinances.

SECTION 4. EFFECT OF ORDINANCE ON PAST ACTIONS AND OBLIGATIONS PREVIOUSLY ACCRUED.

Neither the adoption of this ordinance nor its superseding of any portion of any other ordinance of the City of El Paso de Robles shall in any manner be construed to affect prosecution for violation of any other ordinance committed prior to the effective date hereof, nor be construed as a waiver of any license or any penal provision applicable to any such violation, nor be construed to affect the validity of any bond or cash deposit required by any ordinance to be posted, filed, or deposited, and all rights and obligations thereunto appertaining shall continue in full force and effect.

SECTION 5. LICENSE REQUIRED.

There are hereby imposed upon the businesses, trades, professions, callings and occupations specified in this ordinance license taxes in the amounts hereinafter

prescribed. It shall be unlawful for any person to transact and carry on any business, trade, profession, calling or occupation in the City of El Paso de Robles without first having procured a license from said city so to do or without complying with any and all applicable provisions of this ordinance.

SECTION 6. BRANCH ESTABLISHMENTS.

A separate license must be obtained for each branch establishment or location of the business transacted and carried on and for each separate type of business at the same location, and each license shall authorize the licensee to transact and carry on only the business licensed thereby at the location or in the manner designated in such license; provided that warehouses and distributing plants used in connection with and incidental to a business licensed under the provisions of this ordinance shall not be deemed to be separate places of business or branch establishment,

Provided further that when all of the businesses conducted by one person at one location are subject to taxation on the basis of gross receipts, only one license need be obtained, and the tax shall be based on the entire gross receipts on such business.

SECTION 7. LICENSE TAX A DEBT.

The amount of any license tax and penalty imposed by the provisions of this ordinance shall be deemed a debt to the City of El Paso de Robles. An action may be commenced in the name of said city in any court of competent jurisdiction, for the amount of any delinquent license tax and penalties.

SECTION 8. EXEMPTIONS.

(a) Nothing in this ordinance shall be deemed or construed to apply to any person transacting and carrying

on any business exempt by virtue of the constitution or applicable statutes of the United States or of the State of California from the payment of such taxes as are herein prescribed.

None of the license taxes provided for by this ordinance shall be so applied as to occasion an undue burden upon interstate commerce. In any case where a license tax is believed by a licensee or applicant for license to place an undue burden upon such commerce, he may apply to the Tax Collector for an adjustment of the tax so that it shall not be discriminatory or unreasonable as to such commerce. Such application may be made before, at, or within six months after payment of the prescribed license tax. The applicant shall, by affidavit and supporting testimony, show his method of business and the gross volume or estimated gross volume of business and such other information as the Tax Collector may deem necessary in order to determine the extent, if any, of such undue burden on such commerce. The Tax Collector shall then conduct an investigation, and, after having first obtained the written approval of the City Council, shall fix as the license tax for the applicant, an amount that is reasonable and non-discriminatory, or if the license tax has already been paid, shall order a refund of the amount over and above the license tax so fixed. In fixing the license tax to be charged, the Tax Collector shall have the power to base the license tax upon a percentage of gross receipts or any other measure which will assure that the license tax assessed shall be uniform with that assessed on businesses of like nature, so long as the amount assessed does not exceed the license tax as prescribed by this ordinance. Should the Tax Collector determine the gross receipts measure of license tax to be the proper basis, he may require the applicant to submit, either at the time of termination

of applicant's business in the City of El Paso de Robles, or at the end of each three-month period, a sworn statement of the gross receipts and pay the amount of license tax therefor, provided that no additional license tax during any one calendar year shall be required after the licensee shall have paid an amount equal to the annual license tax as prescribed in this ordinance.

Any person claiming an exemption pursuant to this section shall file a verified statement with the Tax Collector stating the facts upon which exemption is claimed.

The Tax Collector shall, upon a proper showing contained in the verified statement, issue a license to such person claiming exemption under this section without payment to the city of the license tax required by this ordinance.

The Tax Collector, after giving notice and a reasonable opportunity for hearing to a licensee, may revoke any license granted pursuant to the provisions of this section upon information that the licensee is not entitled to the exemption as provided herein.

(b) Charitable Organizations. The provisions of this ordinance shall not be deemed or construed to require the payment of a license fee to conduct, manage, or carry on any business, occupation or activity from any institution, or organization which is conducted, managed or carried on wholly for the benefit of charitable purposes or from which profit is not derived, either directly or indirectly, by any individual; nor shall any license fee be required for the conducting of any entertainment, concert, exhibition or lecture on scientific, historical, literary, religious or moral subjects within the City whenever the receipts of any such entertainment, concert, exhibition or lecture are to be appropriated to any church or school or to any

religious or benevolent purpose; nor shall any license fee be required for the conducting of any entertainment, dance, concert, exhibition or lecture by any religious, charitable, fraternal, educational, military, state, county or municipal organization or association whenever the receipts of any such entertainment, dance, concert, exhibition or lecture are to be appropriated for the purpose and objects for which such organization or association was formed and from which profit is not derived, either directly or indirectly, by any individual; provided, however, that nothing in this section shall be deemed to exempt any such organization or association from complying with any of the provisions of this Ordinance requiring a permit from the City Council or any commission or officer to conduct, manage or carry on any profession, trade, calling or occupation.

(c) Disabled Persons. Any person, who is unable to obtain a livelihood by manual labor due to physical disability, and who has been a resident of the City for six months or more, may, at the discretion of the Council, obtain a license to hawk or peddle any goods without payment of any license tax or fee, by applying to the Council.

SECTION 9. APPLICATION - CONTENTS OF LICENSE.

Every person required to have a license under the provisions of this ordinance shall make application for the same to the Tax Collector of the City of El Paso de Robles, and upon the payment of the prescribed license tax the Tax Collector shall issue to such person a license which shall contain (1) the name of the person to whom the license is issued, (2) the business licensed, (3) the place where such business is to be transacted and carried on, (4) the date of the expiration of such license, and (5) such other information as may be necessary for the enforcement of the provisions of this ordinance. Provided no amount paid for a gross license fee shall appear on face of the license.

SECTION 10. AFFIDAVIT. FIRST LICENSE.

Upon a person making application for the first license to be issued hereunder or for a newly established business, in all cases where the amount of license tax to be paid is measured by gross receipts, such person shall furnish to the Tax Collector for his guidance in ascertaining the amount of license tax to be paid by the applicant, a written statement, upon a form provided by the Tax Collector, signed by the applicant and certified under penalties of perjury to be true and correct, or sworn to before the Collector, his Deputies, or Assistants, or any person authorized to administer oaths, setting forth such information as may be therein required and as may be necessary to determine the amount of the license tax to be paid by the applicant.

If the amount of the license tax to be paid by the applicant is measured by gross receipts, he shall estimate the gross receipts for the period to be covered by the license to be issued. Such estimate, if accepted by the Tax Collector as reasonable, shall be used in determining the amount of license tax to be paid by the applicant; provided, however, the amount of the license tax so determined shall be tentative only, and such person shall, within thirty (30) days after the expiration of the period for which such license was issued, furnish the Tax Collector with a certified or sworn statement, upon a form furnished by the Tax Collector, showing the gross receipts during the period of such license, and the license tax for such period shall be ~~finally~~ ^{finally} ascertained and paid in the manner provided by this ordinance for the ascertaining and paying of renewal license taxes for other businesses, after deducting from the payment found to be due, the amount paid at the time such first license was issued.

The Tax Collector shall not issue to any such person another license for the same or any other business, until such person shall have furnished to him the written statement and paid the license tax as herein required.

SECTION 11. AFFIDAVIT, RENEWAL LICENSE.

In all cases, the applicant for the renewal of a license shall submit to the Tax Collector for his guidance in ascertaining the amount of the license tax to be paid by the applicant, a written statement, upon a form to be provided by the Tax Collector, written under penalty or perjury, or sworn to before a person authorized to administer oaths, setting forth such information concerning the applicant's business during the preceding year as may be required by the said Tax Collector to enable him to ascertain the amount of the license tax to be paid by said applicant pursuant to the provisions of this ordinance.

SECTION 12. STATEMENTS NOT CONCLUSIVE.

No statements shall be conclusive as to the matters set forth therein, nor shall the filing of the same preclude the City of El Paso de Robles from collecting by appropriate action such sum as is actually due and payable hereunder. Such statement and each of the several items therein contained shall be subject to audit and verification by a public accountant authorized by the City Council to examine, audit, and inspect such books and records of any licensee or applicant for license, as may be necessary in their judgement to verify or ascertain the amount of license fee due.

All licensees, applicants for licenses, and persons engaged in business in the City of El Paso de Robles are hereby required to permit an examination of such books and records for the purposes aforesaid.

The information furnished or secured pursuant to this section or Sections 10 or 11 of this ordinance