

CITY OF PARAMOUNT
LOS ANGELES COUNTY, CALIFORNIA

ORDINANCE NO. 1192

AN ORDINANCE OF THE PEOPLE OF THE CITY OF PARAMOUNT AMENDING PARAMOUNT MUNICIPAL CODE CHAPTERS 5.12 AND 5.16 TO UPDATE THE EXISTING BUSINESS LICENSE TAX STRUCTURE TO APPLY THE TAX BASED UPON GROSS RECEIPTS AS SET FORTH IN THE MEASURE FOR GREATER FAIRNESS/EQUITY FOR SMALL BUSINESSES, SUCH INCREASED TAX REVENUES TO BE USED FOR GENERAL MUNICIPAL PURPOSES INCLUDING PUBLIC SAFETY, 911 EMERGENCY RESPONSE, GANG PREVENTION, STREET REPAIRS AND KEEPING PUBLIC AREAS AND PARKS SAFE/CLEAN

WHEREAS, the People of the City of Paramount wish to update the existing business license tax structure which is based upon the number of employees which a business has, as defined in the current ordinance and instead revising it to be based upon gross receipts, which is more fair for small businesses; and

WHEREAS, the proposed modification identifies six categories of businesses for which the rate of tax will be reapportioned in a more equitable manner to be a tax based upon gross receipts, as a tax based upon number of employees may penalize smaller companies; and

WHEREAS, revision of the business license tax for the following six categories of businesses will result in a more fair tax rate: Retail-related Business and General Business, Professional Services, Rental, Services, Contractors, and Long Term Medical Care Facilities; and

WHEREAS, the current non-gross receipts tax rate will remain in place for other categories of businesses such as swap meets; and

WHEREAS, this revision to the business license tax structure may result in increased revenues to the City of approximately \$350,000 per year and thus is a revenue raising measure;

WHEREAS, this restructure is not a transaction or use tax; and

WHEREAS, the business license tax is a general tax which may be spent for general governmental purposes, including but not limited to public safety, 911 emergency response, gang prevention, street repairs, and keeping public areas/parks safe/clean; and

WHEREAS, residents and the City Council place a high priority on fighting crime through a well-funded public safety service and related anti-gang programming that has changed the direction of the community over decades; and

WHEREAS, Paramount has made consistent investments in quality streets to ensure they are safe and reduce damage to resident vehicles through ongoing investments and such investments must continue; and

WHEREAS, funds raised by this measure will include strict accountability requirements such as an independent annual audit, and public disclosure and review to ensure funds are used effectively to benefit Paramount residents and businesses;

WHEREAS, Paramount places a high priority on our youth and the funds generated from this measure can support after-school and summer programming that keeps Paramount youth active, safe and away from gangs; and

WHEREAS, funds raised by this measure will not be sent to the State and will remain local to fund services that are important to Paramount residents; and

WHEREAS, approval of the measure requires a vote of Paramount voters and the City Council is authorized and directed by statute to submit the proposed ordinance to the voters; and

WHEREAS, because this measure is submitted at an election which is not an election for Paramount City Council members, a 2/3rds vote is required to approve the measure; and

WHEREAS the City Council finds that it is in the best interests of the residents of Paramount to ensure that the revenues generated from this updated tax are used effectively and efficiently to maintain and enhance city services.

NOW THEREFORE, THE PEOPLE OF THE CITY OF PARAMOUNT DO HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Incorporation of Recitals. The recitals set forth in the preamble to this ordinance are hereby incorporated by reference and made a part of this ordinance as if fully set forth herein. The People of the City of Paramount find that each of those recitals is true and correct and rely upon them as a basis for adopting this ordinance.

SECTION 2. Adoption of Tax; Municipal Code Amendment. Chapters 5.12 and 5.16 of the Paramount Municipal Code revising the business license tax structure to add a gross receipts tax for certain categories of businesses, while retaining the remaining business license tax structure, as set forth in Exhibit A to this Ordinance and incorporated as though written in full, is hereby adopted and added to the Paramount Municipal Code.

SECTION 3. Amendments. This ordinance may be amended only by a vote of the registered voters of the City of Paramount voting on the proposed amendment at a regular or special election. Any proposed amendment to this ordinance shall be presented to the voters in compliance with the applicable provisions of the California Elections Code and other relevant state and local laws. The City Council may propose amendments for voter consideration in accordance with these requirements.

SECTION 4. Independent annual audit. The proceeds resulting from the tax imposed by this chapter shall be deposited into the City's general fund and shall be subject to the same independent annual audit requirements as other general fund revenue. The independent auditor's report, which shall include an accounting of the revenues received and expenditures made from the transactions and use tax, will be presented annually to the City Council and made available for public review.

SECTION 5. Severability. If any section, subsection, sentence, clause, phrase, or portion of this ordinance or its application to any person or circumstance is held to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance. The People of the City of Paramount hereby declare that they 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, sentences, clauses, phrases, or portions be declared invalid or unconstitutional.

SECTION 6. Legal Defense. The People of the City of Paramount desire that this Ordinance, if approved by the voters and thereafter challenged in court, be defended by the City Attorney. The City Attorney shall defend this Ordinance, appeal any adverse judgment against the constitutionality, statutory permissibility, and implementation, and take other such action as in his or her reasonable legal judgment is necessary to defend the Ordinance.

SECTION 7. CEQA. The People of the City of Paramount find that this Ordinance is not subject to the California Environmental Quality Act (CEQA) because pursuant to Section 15060(c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment) Section 10560(c)(3) (the activity is not a project as defined by Section 15378).

SECTION 8. Adjustment of Appropriations Limit. The City Council finds that there is no requirement to adjust the appropriations limit for the City if the Ordinance is approved.

SECTION 9. Liberal Construction. This Ordinance shall be liberally construed to effectuate its purposes.

SECTION 10. Effective Date. This Ordinance shall be adopted upon its approval by a two-thirds vote of the electorate of the City of Paramount and shall be effective on January 1, 2025.

SECTION 11. Municipal Affair. The People of the City of Paramount hereby declare that, separately and together, the purposes encompassed by this Ordinance constitute municipal affairs. The People of the City of Paramount hereby further declare their desire for this Ordinance to coexist with any similar tax measures adopted by the city, county or state.

SECTION 12. Certification. The City Clerk shall certify to the passage of this Ordinance and publish the same as required by applicable law.

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF PARAMOUNT)

I, Heidi Luce, City Clerk of the City of Paramount, California, DO HEREBY CERTIFY that the foregoing **ORDINANCE** was duly approved and adopted by the electorate of the City of Paramount at a Special Municipal Election held in the City of Paramount on November 5, 2024.

Dated: December 17, 2024



Heidi Luce, City Clerk

EXHIBIT A

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City of Paramount, CA

Title 5, Chapter 5.12 shall be amended in its entirety to read as follows:

**Chapter 5.12
BUSINESS LICENSE TAX**

§ 5.12.010. Definitions.

For the purposes of this chapter, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Business, profession, occupation or trade. All businesses, professions, occupations or trades of all and every kind of calling carried on within the City for the purpose of earning a profit or livelihood whether or not a profit or livelihood is actually earned hereby. "Business, profession, occupations or trades" shall include, but is not limited thereto, commission merchants, salesmen, brokers, retailers, wholesalers, vendors, suppliers, the renting or supplying of living quarters, or rooms or board, or both for guests, tenants or occupiers and any other type of endeavor entered into within the City for the purpose of earning a livelihood or profit whether paid for in money, goods, labor or otherwise and whether or not such business, profession, occupation or trade has a fixed place of business in the City. The term "businesses, profession, occupation or trade" shall not apply to any person engaged in business, profession, occupation or trade, solely as an employee of any other person conducting, managing or carrying on any such business in the City.

Business license tax. Business license tax shall mean the revenue-raising and non-regulatory tax set, applied and collected pursuant to the provisions of this Chapter 5.12.

Employee. All persons engaged in the operation or conduct of any business, profession, occupation or trade, and includes any member of the owner's family, agent, manager, solicitor and any and all other persons employed or working in the business.

Fee. As used here, "fee" means the business license tax.

Gross receipts. As used in this chapter, "gross receipts" means and includes the total amounts actually received or receivable by businesses, professions, occupations and trades from sales and the total amounts actually received or receivable for the performance of any act or service, of whatever nature it may be, for which 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 materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever. Where the gross receipts are less than the cost of maintaining the business's operations, then the business shall be deemed to produce gross receipts in an amount at least equal to the cost of maintaining its operations. Such cost of operations includes, but is not limited to, rent, depreciation, salaries, wages, fixed charges, and other expenses.

Excluded from gross receipts shall be:

- A. Cash discounts allowed and taken on sales;
- B. The value of property accepted as part of the purchase price for subsequent resale;
- C. Any California state, city or county tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
- D. Any City of Paramount transient occupancy tax required to be included in or added to the price of a room and collected from a transient;
- E. Such part of the sales price of property returned by the purchaser upon the rescission of the contract or sale as is refunded either in cash or by credit;
- F. Deposits which by law or contract must be refunded and which actually are refunded;
- G. Collections for others when the business is acting as an agent or trustee to the extent that payments are made to those for whom collected;
- H. The cash value of sales, trades, or transactions between departments or units of the same business.

The License Collector from time to time may promulgate examples and guidance as to the calculation of gross receipts.

License. "License" means business tax payment receipt.

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License Collector. "License Collector" (also "Collector") means the Finance Director or written designee and shall be the custodian of all funds collected thereunder. Wherever this Chapter refers to the "City Clerk" that shall mean the License Collector.

Person. "Person" has the same meaning as it does in section 1.04.030 of this Code.

Restaurant. Any facility where meals, prepared food, and/or beverages are provided to customers, including but not limited to dine-in, drive through, delivery or pick-up facilities as well as food halls or mobile food vendors.

Sale. "Sale" or "sales" means and includes: Any transfer of title or possession, exchange, or barter, conditional or otherwise, in any manner or by any means whatsoever, of personal property for a consideration.

Year. "Year" as used here shall mean fiscal year.

§ 5.12.020. Applicability of chapter generally.

This chapter is enacted solely to raise revenue for municipal purposes and is not adopted or intended for regulation. This chapter shall apply to all persons conducting a business, profession or trade within the City whether or not such person maintains a fixed place of business in the City and whether or not such person may primarily conduct his or her business, profession or trade elsewhere. A person shall be deemed to be conducting a business, profession, trade or occupation within the City if that business, or its agents or employees, engage in any activities related to such business, profession, or trade within the City.

§ 5.12.030. License required.

- A. No person shall commence or carry on any business, profession or trade or occupation of any kind, nature or calling within the City, whether or not such person has a fixed place of business within the City or elsewhere, and where such business, profession, and trade or occupation is not otherwise exempt from the provisions of license requirements hereunder by Federal or State law or by the provisions of this chapter, without first having procured a license, as required by this chapter, from the City to do so and without first complying with any and all regulations contained in this chapter.
- B. The carrying on of any business, profession, occupation or trade without first having procured a license from the City to do so, or without complying with any and all regulations pertaining to such business as provided in this chapter, shall constitute a separate violation of this chapter for each and every day that such business, profession, trade or occupation is so carried on.
- C. The business tax payment receipts issued under the authority of this Chapter ("license") are receipts for payment of the business taxes levied on the privilege of carrying on or engaging in a business, profession or occupation under the City's taxing power. The business tax payment receipt is not a regulatory license issued under the City's police power.

§ 5.12.040 Exemptions from chapter.

- A. Non-profit organizations. Includes those exempt from taxes under the provisions of state or federal law, and specifically include but are not limited to a Chamber of Commerce. Such nonprofit organization shall obtain a business license tax receipt but the tax amount due shall be waived.
- B. Exemption Under Federal and State Constitution and State law. Nothing in this chapter shall be deemed as applying to any person managing or carrying on or engaging in any business exempt from taxation by municipal corporations by Article 13, Section 14, of the Constitution of the State, the laws of the State and the Constitution of the United States.
- C. Disabled Veterans. Every honorably discharged or honorably relieved soldier, sailor, or marine of the United States, who served in any active duty, who is physically unable to obtain a livelihood by manual labor and who is a registered voter of the State, may distribute circulars and hawk, peddle and vend, except from a fixed or permanent location, any goods, wares or merchandise owned by him or her, except spirituous, malt, vinous or other intoxicating liquor, without payment of any license fees or tax whatsoever, and shall be granted an exempt license by the License Collector upon filing with the License Collector the proper application and evidence of eligibility approved by the License Collector.
- D. Blind. No blind person who is certified as blind by the Bureau of Vocational Rehabilitation, Department of Education of the State and engaged in retail sales, wholesale merchandising or manufacturing, shall be required to pay any fee for the license required in this chapter.
- E. Minors. Minors under the age of 18 years shall be entitled to a free license for engaging in part-

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time activities coming within the definition and license requirements of this chapter but they shall be subject to all permit and registration procedures.

- F. Interstate Commerce. Notwithstanding any other provision of this Chapter, none of the business taxes provided for by this Chapter shall be so applied as to occasion an undue burden upon interstate commerce or be violative of the equal protection and due process clauses of the Constitutions of the United States and the state.

If the holder of or applicant for a business license believes that the proposed business tax payment places an undue burden upon interstate commerce or would be violative of such constitutional clauses, the authorized representative for that entity may apply to the License Collector for an adjustment of the tax by filing an apportionment application. The taxable entity must make any apportionment application within six calendar months after the date of payment of the business tax. The entity shall, by sworn statement, show its method of business, its cost of operations for all locations within the City, and such other information as the License Collector may deem necessary to determine the extent, if any, of such undue burden on interstate commerce or other violation of constitutional protection.

The License Collector shall then conduct an investigation, which may include but is not limited to inspecting the entity's books and records and other tax filings, and, after having first obtained the written approval of the city attorney, shall fix as the business tax for the entity an amount that is reasonable and nondiscriminatory, or if the business tax has already been paid, shall order a refund of the amount over and above the business tax so fixed.

In fixing the amount of the business tax, the License Collector shall take the cost of operations for the locations in the City as the minimum amount owed in tax (absent extraordinary evidence to the contrary).

If it appears that the applicant is entitled to such exemption, the License Collector shall forthwith issue a free license.

In case of dispute the decision of the City Manager shall be final.

- G. Exemption Under Other Provisions of State Law. Every person claiming to be entitled to an exemption from payment of any license fee provided for in this section upon the ground that such license fee is exempt under State law shall file a verified statement with the License Collector disclosing the character of the business entitling such exemption. The statement shall state the name and location of the company or firm claiming the exemption, the type of business conducted and facts establishing that the person, organization or firm comes within the exemption of State law. Additional information shall be supplied to the License Collector upon request in order to ascertain whether or not the claimant meets the exemption of the State law. In case of dispute, the decision of the City Manager shall be final.
- H. Revocation of License Exemptions. At any time that it shall appear to the satisfaction of the License Collector and City Manager that none of the conditions specified in this chapter as meriting exemption from license requirements exists as to any person to whom any such exemption has been allowed, the City Manager may revoke such exemption and the exempt license issued thereunder.

§ 5.12.050. Branch establishments.

A separate business tax shall be obtained for each branch establishment or location of a business, profession, or trade engaged in by the licensee and each tax receipt shall be for the business, profession or trade 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 chapter shall not be deemed to be separate places of business or branch establishments. For the purposes of this provision, "incidental" operations refer to activities that are secondary and supplementary to the main business activities at the licensed business location and do not generate separate income or function as separate business entities. Warehouses and distribution centers qualify for this exemption only if they exclusively serve a single, licensed business location, operating solely to support the main business activities of that location without engaging in any independent transactions.

§ 5.12.060. Application; Compliance with Applicable Codes.

The applicant must submit evidence of compliance with all codes and regulations applicable to the applicant's business, including but not limited to zoning and health and safety provisions. The applicant, in addition, shall submit any further information or evidence in writing as required by the License Collector or other designated agency of the City. The application shall be verified by the applicant before filing.

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§ 5.12.065. "Confidentiality"

It is unlawful for the License Collector or any person having an administrative duty under the provisions of this chapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to submit such information to the tax collector, or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person; provided that nothing in this section shall be construed to prevent:

The disclosure to, or the examination of records and equipment by, another City official, employee, or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this chapter, or collecting taxes imposed hereunder;

1. The disclosure of information and/or the results of an examination of records of a particular taxpayer, or relating to a particular taxpayer, in judicial proceedings brought to determine the existence and/or the amount of any tax liability of the particular taxpayer to the City or to the City Attorney for the defense of the City or any employee or official thereof, against a claim filed by the taxpayer against the City or any employee or official thereof;
2. The disclosure after the filing of a written request to that effect, to the taxpayer him or herself, or to his or her successors, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, of information as to the items included in the measure of any paid tax, any unpaid tax or amounts of tax required to be collected, interest and penalties; further provided, however, that the City Attorney approves each such disclosure and that the collector may refuse to make any disclosure referred to in this subsection when in his or her opinion the public interest would suffer thereby;
3. The disclosure of the names and business addresses of persons to whom business tax receipts have been issued, and the general type or nature of their business;
4. The disclosure by way of public meeting or otherwise of such information as may be necessary to the City Manager in order to permit it to be fully advised as to the facts when a taxpayer files a claim for refund of taxes, or submits an offer of compromise with regard to a claim asserted against him or her by the City for delinquent taxes, or when acting upon any other matter;
5. The disclosure of general statistics regarding taxes collected or business done in the City;
6. The disclosure of information and records as may be required under State law or required by subpoena served on the City.

§ 5.12.075. "Business License Tax Classification Groups and Rates"

A business, profession, occupation or trade shall pay the business license tax for each tax year based on the licensee's business Group as defined below. The rates for the tax are expressed in dollars per thousand dollars of the licensee's gross receipts derived from business conducted in the City for the previous tax year, except for the first tax year of operation in the City for which the tax is instead measured by the licensee's gross receipts derived from business conducted in the City only during the period of that first year of operation.

The Director of Finance or designee ("Director of Finance") shall determine the license classification for each business in the City. Such determination shall be final and not subject to appeal.

The Groups and tax rates are defined as follows:

Group 1: Retail-related business and General Businesses

Businesses in Group 1 pay business tax at the rate of \$0.30 per \$1,000 gross receipts.

Group 1 consists of any of the following types of business operating within the City:

Retail: Any business conducting or carrying on retail sales (the sale of goods to ultimate consumers, usually in small quantities), or wholesale sales (the sale of goods in quantity, as to retailers or jobbers, for resale), including but not limited to restaurants

Manufacturing: Any businesses conducting or carrying on manufacturing, packing, or processing any goods, wares, merchandise or commodities or conducting or carrying on a business of cold storage or refrigeration at a fixed place of business within the City

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General Businesses: This group also includes general businesses, as listed below by way of example and not of limitation:

Aluminum Foundry
Amusement - Booths
Automotive - Parts Supply
Automotive - Rental
Automotive - Sales
Automotive - Service & Repair
Automotive - Tire Sales & Repairs
Bakery
Bars & Pubs
Beauty - Supply Store
Billiards & Pool Halls
Brewery
Butcher/Meat Market
Charter Bus Terminal
Clothing Store
Convenience Store
Delivery By Vehicle
Distillery
Drug Stores & Pharmacies
Firearms Sales
Flower & Gift Store
Food Sales
Food Processor
Gasoline & Service Stations
General Merchandise Store
Grocery Store
Hardware Store
Home Furnishing & Appliances
Ice Cream & Confection Store
Imports & Exports
Jewelry & Coins
Mailing Services or Mail Order
Manufacturing
Mobile Vendor - Food Trucks
Mobile Vendor - Ice Cream
Movie theaters
Nursery
Printing
Restaurant - With Alcohol Sales
Restaurant - Without Alcohol Sales
Restaurant - Drive through
Retail Sales - General
Retail Sales - Online

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Retail Sales – With or without Liquor & Tobacco
Secondhand Dealer
Skating Rink - Ice, Roller
Solicitors
Telephone - Cell Phones & Accessories
Theater
Variety Store
Vending Machines
Warehouse & Storage
Wholesale Business

Group 2: Professional Services

Businesses in Group 2 pay business tax at the rate of \$0.70 per \$1,000 gross receipts.

Group 2 consists of any of the following types of business:

“Professional Services” means any services, as that term is ordinarily and commonly used and understood, where individuals are engaged in the business of offering to the public professional services for compensation, and not specifically covered under any other part, or section of this Chapter, and includes (but is not limited to) professions generally requiring governmental certification or a professional degree.

Group 2 includes, but is not limited to, the following types of businesses:

Accountant
Architect and Plan Design
Attorney At Law
Bookkeeping Service
Dental Office and Dental Training School
Chiropractor or similar services
Consultants, including but not limited to Tax Consultant
Engineer
Healthcare & Hospitals, excluding those in Group 6
Home Health Care Training and Services
Interior Design
Laboratory
Medical offices and clinics, including but not limited to urgent care
Mortuary and Mortician or related services
Physician’s Office
Professional & Semi-Professional
Real Estate - Agent
Real Estate - Broker
Training Businesses and Services
Veterinarian

Group 3: Rental:

Businesses in Group 3 pay business tax at the rate of \$0.70 per \$1,000 gross receipts.

Group 3 consists of any of the following types of business:

Any business that leases, rents, or provides use of real or personal property to another individual or entity for compensation. This category also includes real-property-related businesses such as property management and real estate services.

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Group 3 includes, but is not limited to, the following types of businesses:

Commercial Leasing
Residential Rental
Parcel Leasing
Commercial Property Rental
Residential Property Rental
Equipment Rental or Leasing
Hotels and Motels
Self-Storage Facilities
Vehicle rentals or leasing

Group 4: Services

Businesses in Group 4 pay business tax at the rate of \$0.40 per \$1,000 gross receipts.

Group 4 consists of any of the following types of business:

Any person or business offering services that require minimal to no higher education or are not generally regarded as professional services.

Any service offered that is not classified in another group is included in Group 4.

Group 4 includes, but is not limited to the following types of businesses:

Administration Office
Advertising - Agency
Advertising – Billboards or reader boards
Ambulance - Emergency
Artist & Designer
Automotive - Carwashes & Detailing
Automotive - Towing & Wrecking
Astrologers
Barbershop
Beauty - Parlors & Salons
Catering service
Computer set up or repair
Childcare
Dry Cleaning
Exercise & Fitness Studio and related services
Handyperson Service
Home Office
House Cleaning Service
Janitorial Services
Laundromat & Laundry Services
Personal Trainer
Personal Transport
Pet services including but not limited to doggy day care
Photography
Public Utilities
Publications Company
School/Training - Private, Schools

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Service - General, Service
Repair Service
Security & Patrol
Shoe Repair
Sports Instruction & Training
Taxicab
Telephone - Service & Transmission
Travel Agency

Group 5: Contractors

Businesses in Group 5 pay business tax at the rate of \$0.40 per \$1,000 gross receipts.

Group 5 consists of any of the following types of business:

“Contractors” means and includes every person, firm, or corporation conducting, managing or carrying on the business of contractor, subcontractor, or builder; or engaging in the construction or repair of any buildings; or engaged in any engineering, construction, or operating whatsoever, or advertising as such, or representing itself as such, and

Group 5 includes, but is not limited to, the following types of businesses:

Contractor - Electrical
Contractor - General
Contractor - HVAC
Contractor - Landscape
Contractor - Masonry
Contractor - Plumbing
Contractor - Roofing
Contractor - Signs
Contractor – Specialized

Group 6: Long-Term Medical Care Facilities

Businesses in Group 6 pay business tax at the rate of \$0.35 per \$1,000 gross receipts.

Group 6 consists of any of the following types of business:

Long-term medical care facilities are establishments that provide extended bed and patient care, catering to individuals requiring ongoing medical attention and support, often after release from an acute care facility

Group 6 includes, but is not limited to: Nursing homes, Rehabilitation Centers, and Long-term Acute Care (LTAC) facilities as determined by the type of state license held.

§ 5.12.076 “ Minimum Tax”

Each business in Groups 1-6 shall pay a minimum tax of \$25.00. That minimum tax shall be applied to the first \$25,000 in gross receipts.

§ 5.12.077 “CPI Adjustments”

- A. The minimum tax under section 5.12.076 and all flat rates for calculating the business license fee in the City of Paramount shall be adjusted annually by an amount equal to the percentage change in the Consumer Price Index for all Urban Consumers (CPI-U) for the Los Angeles/Long Beach/Anaheim area or any equivalent successor index, as established by the U.S. Bureau of Labor Statistics for the 12 months ending February 28th or 29th each year, not seasonally.
- B. The adjusted flat rates will be effective at the beginning of each fiscal year and will be communicated to all affected businesses by the License Collector. Said increase shall be cumulative but shall not exceed 10% in any one year.

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§ 5.12.078 “ Authority for Phase-In”

The City Council at its sole discretion may by resolution phase-in the gross receipts tax rates in this Chapter over the two calendar years after adoption of the tax by the voters. No rates may exceed those set out in this Chapter, as adjusted pursuant to Section 5.12.077. No phase-in may cause a reduction in the total business license revenue received by the City when compared to the revenue of the fiscal year prior to the adoption of this ordinance.

§ 5.12.080. Tax payment.

- A. In Advance—Determination of Amount of Taxes Generally—Establishing a business license tax for New Businesses. All license amounts shall be paid in advance to the License Collector in lawful money of the United States. The amount to be paid shall be determined in accordance with the terms and provisions of this Chapter. In case of dispute, the decision of the City Manager as to the amount to be paid pursuant to the provisions of this chapter shall be final.
- B. When Fees Are Due and Payable Generally.
 - 1. All business taxes, unless otherwise expressly stated herein, shall be construed to be annual taxes.
 - 2. All taxes shall be payable in advance, and in full amount, in lawful money of the United States in the manner or place set forth by the City.
 - 3. No greater or lesser amount of money shall be charged or received for any tax hereunder than is specified therefor in this chapter, and, except as hereinafter provided, no business license payment receipt shall be granted or issued for any period of time other than the full and current tax period provided herein for such tax. All businesses applying for a business license tax receipt where the tax rate is annual shall pay the appropriate tax for a 12-month period. Expiration shall be the last day of the preceding month of the succeeding issuance. Taxes shall be due and payable on the first day of the following month of expiration.
 - 4. When a licensee first begins operating a business in the city, the tax imposed by this chapter is due 30 calendar days after the first day of business operation in the city and is delinquent 60 days after the first day of business operation if not paid.
 - 5. After the first tax year of operation and for all subsequent tax years, the tax is due 30 days after the first day of the tax year and is delinquent 60 days after the first day of the tax year if not paid.
- C. Payment Dates. Except as otherwise provided for in this chapter, licenses required under this chapter shall be due and payable at the following times:
 - 1. Semiannual licenses, July 1st and January 1st of each year.
 - 2. Quarterly licenses, July 1st, October 1st, January 1st and April 1st of each year.
 - 3. Monthly licenses, first day of each and every month.
 - 4. Weekly license, Monday of each week in advance.
 - 5. Daily license, in advance of each day.

§ 5.12.081 “Issuance of Business License”

Upon full payment of the tax imposed by this chapter, a business license receipt will be issued for the tax year for which the tax has been paid.

§ 5.12.083 “Business License Application for a New Business”

- A. When a licensee begins operating a business in the city for the first time, the licensee must provide the Collector with the following information and any other information required by the Collector:
 - 1. The name of the business and the address at which it will be operating.
 - 2. The date on which the business will begin operating.
 - 3. The nature of the business’s activities sufficient for the License Collector to determine the business classification and category of the business.
 - 4. An estimate of the business’s gross receipts for the first tax year.
 - 5. Compliance with § 5.12.060

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- B. For the first tax year that a business operates in the city, it must pay tax measured by the estimate of the business's gross receipts for the first tax year.
- C. Within 30 days of the end of a business's first tax year operating in the city, the business must provide the License Collector with a statement of the business's actual gross receipts for the first tax year with supporting records.
 - 1. If the actual gross receipts for the first tax year are more than the estimated gross receipts on which the tax for the first tax year was calculated and paid, then an additional amount of tax based on the additional gross receipts will be assessed and due within 60 days of the start of the second tax year.
 - 2. If the actual gross receipts for the first tax year are less than the estimated gross receipts on which the tax for the first tax year was calculated and paid, then the excess amount of tax will be refunded to the business or applied to the business's tax for the second tax year.

§5.12.085 Business License Renewal

- A. After the first tax year of operating in the city and for all subsequent tax years, a business's license renewal application is due 30 days after the first day of the tax year.
- B. The business license renewal application must provide the following information and any other information required by the Collector:
 - 1. The name of the business and the address at which it will be operating.
 - 2. The nature of the business's activities sufficient for the Collector to determine the business classification and category of the business.
 - 3. The business's gross receipts for the previous tax year or other information necessary for calculating the tax owed.

§ 5.12.090. Penalties for delinquent payments—Compliance with chapter.

- A. To every business license tax and applicable assessments provided for in this chapter remaining unpaid at the close of the 30th day of the month in which the business license receipt is issued, whether it be monthly, quarterly, semiannual or annual license, a penalty of 10% of the amount of such license shall be added and an additional five percent shall be added each 30 days thereafter until paid. The penalty shall be collected and the payment thereof shall be enforced in the same manner as other licenses are collected and the payment thereof enforced.
- B. Daily business license tax and applicable assessments remaining unpaid at the close of 24 hours after the same becomes due, shall have a penalty of 10% of the amount of such license added. The penalty shall be collected and the payment thereof shall be enforced in the same manner as other licenses are collected and the payment thereof enforced.
- C. Weekly business license tax and applicable assessments remaining unpaid at the close of 48 hours after the same becomes due, shall have a penalty of 10% of the amount of such license added. The penalty shall be collected and the payment thereof shall be enforced in the same manner as other licenses are collected and the payment thereof enforced.

§ 5.12.100. Suit for recovery of unpaid fees and charges.

Any sum required to be paid under this chapter shall be deemed a debt to the City and any person who engages in any business required to be licensed, without obtaining a license to do so, shall be liable to an action by and in the name of the City in any court of competent jurisdiction for the recovery of any such amount, in any such proceeding. The City may recover the costs of enforcement, including, but not limited to, third-party collection costs in addition to the tax and penalty owed.

§ 5.12.140. Determination of fee by License Collector upon failure to file application statement.

If any person fails to file any application statement required by this chapter within the time prescribed hereby, or after demand therefor made by the License Collector, fails to file a corrected application statement, the License Collector, with the consent of the City Manager first obtained, may determine the amount of the license fee due from such person from such information as he or she may be able to obtain and if necessary may estimate the fee required to be paid upon the basis of external indices on hand, capital invested, dividends paid, sales or other taxes paid, number of people employed or by considering other facts.

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In case such determination is made, the License Collector shall give notice of the amount so assessed by serving the same personally, or by depositing same in the United States post office, with postage prepaid thereon, addressed to the person so assessed at his or her last known address.

Such person may within 10 days after the mailing or serving of such notice, make application in writing to the License Collector for hearing on the amount of the tax. If such application is not so made within the time prescribed, the assessment shall become final.

After such an application is filed the License Collector shall cause the matter to be set for hearing, within 15 days before the City Manager. The City Manager shall consider all evidence produced and shall make written findings thereon, a copy of such findings to be served upon the applicant, in the manner prescribed above for service of notice of assessment. Such findings shall become final at the expiration of five (5) days from the date of service, within which time exceptions may be filed by the applicant with the License Collector. If filed, the City Manager shall consider the same and make such modification as may be deemed necessary; thereupon the final assessment shall be made.

§ 5.12.150. Accepting less fee than required.

No person charged with the enforcement of any of the provisions of this chapter shall knowingly accept or receive any sum for any license which is less than or greater than the amount actually to be paid under the provisions of this chapter. Notwithstanding the foregoing, the License Collector, in the exercise of discretionary powers, may within the limits and terms of the provisions of this chapter, set the amount of the license fee to be paid based upon the facts before him or her pursuant to application and investigation and in accordance with the terms and provisions of this chapter.

§ 5.12.160. Effect of convictions on liability for fees—Remedies cumulative.

The conviction and imprisonment of any person for engaging in any business without first obtaining a license to conduct such business shall not relieve such person from paying the license fee to conduct such business, nor shall the payment of any license fee prevent a criminal prosecution for the violation of any of the provisions of this chapter. All remedies prescribed in this chapter shall be cumulative and the use of one or more remedies by the City shall not bar the use of any other remedy for the purpose of enforcing the prosecution of violations of this chapter.

§ 5.12.170. Contents of license—Effect of mistake of License Collector.

- A. Each business license receipt issued under this chapter shall state upon the face thereof the following:
1. Person to whom the same is issued.
 2. Kind of business licensed thereby.
 3. Location of such business.
 4. Date of expiration of such license.
- B. In no case shall any mistake of the License Collector in stating the amount of a license prevent or prejudice the collection by the City of what should be actually due from any person carrying on a business subject to a license under the provisions of this chapter.

§ 5.12.180. Issuance where applicant indebted for unpaid license fee.

No license for any succeeding current or unexpired license period shall knowingly be issued to any person who at the time of making application for any license is indebted to the City for any unpaid license fee; provided, that the License Collector, or duly authorized deputy, may enter into an agreement with any person indebted to the City for nonpayment of license fees for any past license period, agreeing with such person that such person may pay delinquent license fees for any past license period in equal installments extending over a period not to exceed one year. In such agreement, such debtor shall acknowledge its debt to the City and agree in case default is made in the payment of any installment agreed to be paid thereunder that the whole amount agreed to be paid shall become immediately due and payable and that in case suit is brought to enforce collection of the amount agreed to be paid under such agreement that the debtor will pay all costs of suit incurred by the City. In case such an agreement is executed, licenses for any current or ensuing license period may be issued to any such person paying the fee prescribed for the current or ensuing license period, together with penalties, if any.

§ 5.12.190. Issuance not to constitute authorization to conduct unlawful business.

No license issued under the provisions of this chapter shall be construed as authorizing the conduct of or continuance of any illegal or unlawful business.

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§ 5.12.200. Transferability.

No business tax receipt issued pursuant to this chapter shall be transferable.

§ 5.12.210. Issuance of duplicate license, tag or decal.

- A. A duplicate license, tag or decal may be issued by the License Collector to replace any license previously issued which has been lost or destroyed, upon the applicant therefor filing an affidavit attesting to such fact.
- B. Before any duplicate license, license tag or decal may be issued by the License Collector, as provided herein, applicant therefor shall show proof to the License Collector that the loss of such license, license tag or decal has been reported to the Sheriff's office.

§ 5.12.220. Posting and display.

Except as otherwise specifically provided by the provisions of this chapter, all licenses shall be kept and posted in the following manner:

- A. Subject to other provisions of this chapter, any licensee engaged in business at a fixed place of business, shall keep the license issued posted in a conspicuous place upon the premises where such business is conducted.
- B. Any person engaged in business in the City, but not operating from a fixed place of business, shall keep the license issued to him or her upon his or her person at all times while engaged in such business.
- C. As directed by the License Collector, each person driving, operating or having control of any wagon, cart or other vehicle or using or controlling any tray, basket or other receptacle, or controlling, possessing or operating any machine, device or equipment, including vending machines, where a license is required under the provisions of this chapter, shall fix thereon a metal license tag, plate or decal as issued by the License Collector and at the place directed by the License Collector, or if the License Collector shall so direct, shall procure a license holder and fix thereon for the purpose of holding the City license, or, if the License Collector shall so direct, shall carry a license or identification card as directed by the License Collector upon his or her person. Any license plate, tag or decal, shall be placed so that it is always plainly visible. No person shall keep any license plate, tag, decal or identification card longer than 30 days after the expiration of the term for which the license is issued and no person, except the licensee or authorized agent, shall take or remove any license plate, tag or decal or identification card from the person lawfully entitled to the same or remove from the place where posted or fixed.

§ 5.12.230. Inspection of records generally—Right of entry of inspectors.

The License Collector, or authorized deputy, may examine all places of business in the City to ascertain whether or not the provisions of this chapter have been complied with. The License Collector, his or her deputy, the City Manager, City Attorney, and any duly authorized employee shall have the power to examine all necessary books and records of all persons doing business in the City required to be licensed by the terms of this chapter for the purpose of ascertaining the amount of license fee required to be paid by the provisions thereof. The officer and each and all of his or her deputies and duly authorized employees shall have the power and authority to enter free of charge at any reasonable time any place of business required to be licensed by the provisions of this chapter and to demand an exhibition of such license, books or other matters of record. Any person having any such license in his or her possession or under his or her control who fails to exhibit the same on demand shall be guilty of a violation of this chapter. It shall be the right of the License Collector, his or her deputies or the contractual law enforcement agencies of the City to cause a complaint to be filed against any and all persons found to be a violator of any provisions of this chapter.

Licensees must maintain for six years records of gross receipts and other information necessary to calculate the tax. If the Collector serves notice of the initiation of an audit, the information pertinent for the years subject to the audit must be maintained until the conclusion of the audit.

§ 5.12.240. Examination of records by qualified third-party.

For the purpose of the enforcement of this chapter, the License Collector may, with the prior consent of the City Manager, deputize a qualified third party to examine the necessary books and records of any person doing business in the City. Any failure on the part of any person licensed under this chapter to exhibit to and allow examination by the accountant so deputized shall constitute a violation of this chapter.

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§ 5.12.250. Power of License Collector to extend the time for filing statement—Compromise of claims for fees.

The License Collector shall have, in addition to all other powers conferred upon him or her, for good cause shown, the power to extend the time for filing any statement for a period of not to exceed 30 days, and in such case waive any penalty that would have otherwise accrued; and with the approval of the City Manager, to compromise any claim for license fee subject to the provisions of this chapter.

§ 5.12.260. Hearings generally.

Any person aggrieved by any decision of the Collector or his or her designee concerning the amount of such license taxes may appeal to the City Manager by filing a notice of appeal with the City Manager. The City Manager shall thereupon fix a time and place for hearing such appeal. The City Manager shall give notice to such person of the time and place of the hearing by serving it personally or by depositing it in the United States Post Office, postage prepaid, addressed to such person at his last known address. The City Manager shall have the authority to determine all questions raised on such appeal such determination shall conflict with any substantive provision of this chapter.

§ 5.12.270. Notices.

- A. Procedure for Delivery of Notice. Any notice required to be given under this chapter may be given either by personal delivery thereof to the licensee or permittee by personal delivery thereof to any employee of such licensee or permittee at his or her place of business mentioned in the license or permit, providing the licensee or permittee is absent from the place of business, or by depositing in the United States mail in a sealed envelope, postage prepaid, addressed to such person to be notified in the license, or in other public records pertaining to the matter to which such notice is directed. Service by mail shall be deemed to have been completed at the time of deposit in the post office.
- B. Proof of Notice. Proof of giving any notice provided for in this chapter may be made by the certificate of any officer or employee of this City, or by affidavit of any person over the age of 18 years, which shows service in conformity with this chapter.

§ 5.12.320. False, misleading, etc., statements in applications.

No person shall make any false, misleading or fraudulent statement, or misrepresentation of any fact in any application for a license or permit required to be filed or submitted under this Chapter.

§ 5.12.380. Penalty for failure to file application or pay fee.

Any person who fails to file any required application statement or fails to pay the amount required under this chapter within the time fixed by this chapter shall be assessed the same penalty provided in this chapter for failure to pay a license fee before it shall become delinquent, which sum shall become a part of the license fee required to be paid under this chapter.

No statement shall be conclusive as to the matters set forth herein, nor shall the filing of the same preclude the City 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 the License Collector, who is hereby authorized to examine, audit and inspect such books and records of any licensee or applicant for license as may be necessary in his or her judgment to ascertain the correct amount of license due.

All licensees, applicants for licenses and persons engaged in business are hereby required to permit the examination of such books or records for the purposes aforesaid. The information required hereunder shall be used for the purpose of enforcing the provisions of this chapter and for no other purpose.

§ 5.12.390. Rules and Regulations

The License Collector may adopt rules and regulations that are not inconsistent with the provisions of this article as may be necessary to aid in the application and enforcement of this article.

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City of Paramount, CA

Title 5, Chapter 5.16 shall be amended in its entirety to read as follows:

**Chapter 5.16
SCHEDULE OF FEES FOR CERTAIN BUSINESSES**

§ 5.16.010. License fees for businesses, professions, trades and occupations not covered by Section 5.12; Application and Compliance with Applicable Codes.

- A. Businesses, professions, trades and occupations that are listed in Chapter 5.12 shall procure a license and pay a fee as provided for in that chapter. Chapter 5.16 shall not apply to those businesses, professions, trade and occupations.
- B. The businesses, professions, trades and occupations set out in this Section 5.16, because of their nature and circumstances, shall have the license fee set out in this Section 5.16.
- C. The applicant must submit evidence of compliance with all codes and regulations applicable to the applicant's business, including but not limited to zoning and health and safety provisions. The applicant, in addition, shall submit any further information or evidence in writing as required by the License Collector or other designated agency of the City. The application shall be verified by the applicant before filing.

§ 5.16.020. Determination of average employee and working days.

- A. "Average employee," as used in this chapter, shall be computed at the rate of one employee for each 260 working days or fraction thereof performed by the owners, employees or agents of the business, profession, trade or occupation. In computing average employee, the proprietor shall not be counted.
- B. "Working days or fraction thereof" means those performed within the City or without the City when related to business performed within the City.

§ 5.16.030. License fees for solid waste facilities.

The fee and the duration of the license shall be annual, quarterly, monthly, weekly or daily as indicated in this section. The letter "A" following the fee shall indicate an annual fee, the letter "D" shall indicate daily fee, the letter "M" shall indicate monthly fee, the letter "Q" shall indicate quarterly fee and the letter "W" shall indicate weekly fee. The fees in this chapter shall be set out in the resolution approving the fee schedule and/or municipal operating budget adopted annually by the City Council; this includes but is not limited to the fee for the average number of employees referenced in this section 5.160.030.

Notwithstanding anything to the contrary in this chapter, any business license tax owed may be offset by any host fee agreement with the City.

The table below outlines the fees for solid waste facilities in this section:

Transfer Station. Any entity which receives solid wastes, temporarily stores, separates, converts, or otherwise processes the materials in the solid wastes, or transfers the solid wastes directly from smaller to larger vehicles for transport, and those facilities utilized for transformation. Transfer station does not include any of the following:

- 1. A facility, whose principal function is to receive, store, separate, convert, or otherwise process in accordance with State minimum standards, manure.
- 2. A facility, whose principal function is to receive, store, convert, or otherwise process wastes which have already been separated for reuse and are not intended for disposal.
- 3. The operation premises of a duly licensed solid waste handling operator who receives, stores, transfers, or otherwise processes wastes as an activity incidental to the conduct of a refuse collection and disposal business in accordance with regulations adopted pursuant to Section 43309 (Public Resource Code).

License Fee: A monthly amount equivalent to 5% of County landfill tipping fee per ton of material received at facility	M
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Material Recovery Facility. A permitted solid waste facility where solid wastes or recyclable materials are sorted or separated, by hand or by use of machinery, for the purposes of recycling or composting.

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License Fee: A monthly amount equivalent to 5% of County landfill tipping fee per ton of material received at facility.	M
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Recycling Center. Any entity, mechanism, or device which deals in the wholesale or retail sale, purchase, collection, or transport, of any products or byproducts of the waste stream which have a tangible market value and are intended to be recycled, including, but not limited to, paper and paper byproducts, metals, glass, plastic, wood, tires, rubber, etc. A Recycling Center may also engage in Redemption Center activities

License Fee: An annual amount of \$1,181.85 plus fees for the number of average employees.	A
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Refuse/Recycling Collector/ Enterprise (non-franchise). Any entity which is regularly engaged in the business of providing solid waste handling services or recycling handling services, including, but not limited to, collecting, transporting, sorting, or processing; and which is not operating under an exclusive or semi-exclusive franchise granted by the City.

License Fee: An annual amount of \$2,955.15 and an amount equivalent to 3% of gross receipts for each single business. Gross receipts/revenues shall include all monies directly or indirectly generated through normal business operations attributable to activities within City boundaries, including, but not limited to, fees for service, resale of recyclable materials, transportation charges, etc.	A
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Redemption Center. Any entity, mechanism or device which accepts one or more types of empty beverage containers from consumers, and pays or provides the refund value for one or more types of empty beverage containers intended to be recycled.

License Fee: An annual amount equivalent to \$154.80 plus fees for the number of average employees.	A
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Hazardous Waste Facility. All contiguous land and structures, other appurtenances, and improvements on the land used for the treatment, transfer, storage, resource recovery, disposal, or recycling of hazardous waste. A hazardous waste facility may consist of one or more treatment, transfer, storage, resource recovery, disposal, or recycling hazardous waste management units, or combinations of these units. Hazardous waste means either of the following:

A waste, or combination of wastes, which because of its quantity, concentration, or physical, chemical, or infectious characteristics may either:

1. Cause, or significantly contribute to an increase in mortality or an increase in serious irreversible, or incapacitating reversible, illness.
2. Pose a substantial present or potential hazard to human health or environment when improperly treated stored, transported, or disposed of, or otherwise managed.

A waste which meets any of the criteria for the identification of a hazardous waste adopted by the department pursuant to Section 25141 (Health and Safety Code).

License Fee: A monthly amount equivalent to 5% of County landfill tipping fee per ton of material received at facility	M
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Transformation, Reuse, Composting Facility. Any entity involved in the transformation, incineration, pyrolysis, distillation, gasification, or biological conversion other than composting of refuse or refuse byproducts. Compost means the product resulting from the controlled biological decomposition of organic wastes that are source separated from the municipal solid waste stream, or which are separated at a centralized facility. Compost includes vegetable, yard, and wood wastes which are not hazardous waste.

License Fee: A monthly amount equivalent to 5% of County landfill tipping fee per ton of material received at facility.	M
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Electronic Waste Facility. Any entity, mechanism, dismantling operation, or combination thereof which collects, accepts or receives, in whatever manner, one or more types of electronic devices, machines or other devices, including, but not limited to, computer monitors, televisions, cash registers and oscilloscopes (CRT devices), computers, computer peripherals, telephones, answering machines, radios, stereo equipment, tape players/records, phonographs, video cassette players/records, compact disc player/recorder, calculators, MP3/MP4 players, microwave ovens and other items containing electronic components or plugs; ("e-waste") which are dismantled, de-manufactured, segregated or broken down into component or sub-component pieces intended for recycling, reuse, in whole or in part, or distributed as commodities.

License Fee: A monthly amount equivalent to 5% of County landfill tipping fee per ton of e-waste received at facility.	M
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Medical Waste Disposal Facility. A permitted medical waste facility, entity, mechanism or operation which collects, accepts or receives, in whatever manner, biohazardous medical waste, including, but not limited to, pathology waste, chemotherapy waste, pharmaceutical waste, animal waste, or animal and plant health inspection service waste ("APHIS") for the purpose of treating or disposing such medical waste through various methods, including, but not limited to, incineration, thermal treatment, electro pyrolysis, chemical/mechanical systems, or steam sterilization, such as autoclaving. A medical waste disposal facility may consist of one or more treatment, transfer, storage, disposal, or recycling medical waste management units, or a combination of these units

1. Medical Waste is defined as biohazardous or sharps waste and waste which is generated or produced as a result of the diagnosis, treatment, or immunization of human being/animals, research pertaining to the diagnosis, treatment, or immunization of human beings/animals, production/testing of biologicals, or the accumulation of properly contained home-generated sharps waste.
2. APHIS waste consists of all food, plant and animal waste, and all material coming in contact with such waste, generated on board by any means of conveyance during movements to or from foreign locations. Sources of APHIS waste include: cruise and cargo ships, agriculture and food importers, and international airline flights.

License Fee: A monthly amount equivalent to 5% of County landfill tipping fee per ton of medical waste received at facility.	M
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§ 5.16.040. Business license taxes for swap meets, outdoor markets and flea markets.

- A. Definitions. As used in this section, the following words, terms, or phrases shall have the meanings hereinafter set forth:
1. Swap meet, outdoor market, or flea market. Any event:
 - a. At which two or more persons offer tangible personal property for sale or exchange; and
 - b. At which a fee is charged for the privilege of offering or displaying tangible personal property for sale or exchange; or
 - c. At which a fee is charged to prospective buyers for admission to the area where tangible personal property is offered or displayed for sale or exchange.
 2. Exhibitor. Any person, association, partnership, or corporation exhibiting, displaying, selling, exchanging, offering for sale, or offering for exchange any identifiable, tangible personal property at a swap meet, outdoor market, or flea market.
 3. Operator. Any person, association, partnership, or corporation conducting, operating, or managing the business of a swap meet, outdoor market, or flea market within the City limits.
 4. Exhibit stall. Designated ground space, assigned to, or rented, or occupied for one day or fraction thereof, by an exhibitor.
- B. Operator Tax and Exhibitor Tax. The following taxes, collection process, and record keeping requirements shall apply to this section:

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1. Operator Tax.
 - a. Every swap meet, outdoor market, and flea market operator engaged in the operation of a swap meet, outdoor market, or flea market shall pay a semi-annual business tax of \$1,968.75 every six months. The tax shall be paid at the time of application and thereafter on the first business day of January and July. This fee may be pro-rated.
 - b. Additionally, every swap meet, outdoor market and flea market operator engaged in the operation of a swap meet, outdoor market or flea market shall pay a daily business tax as outlined in the following schedule, based upon occupancy of exhibitor stalls for each day. Where two or more exhibitors share a single stall, each exhibitor shall be counted separately. The operator daily business tax shall be two dollars and forty cents per exhibitor per day.
2. Exhibitor Tax.
 - a. Every exhibitor shall pay a daily business tax as outlined in the following schedule regardless of whether the exhibitor is charged a fee for the privilege of exhibiting, selling, exchanging, or displaying identifiable, tangible personal property. Where two or more exhibitors share a single stall, each such exhibitor shall pay a separate daily business tax.
 - b. The exhibitor daily business tax shall be two dollars and forty cents per exhibitor per day.
3. Tax Collection and Record Keeping.
 - a. The exhibitor shall pay the applicable business tax to the operator on or before the day the exhibitor participates in the swap meet, outdoor market, or flea market. The operator shall collect the applicable business tax either at the time an exhibitor stall location is assigned to the exhibitor or when the exhibitor is admitted to the swap meet, outdoor market, or flea market. The City Manager may establish a program to accept payments of the tax in advance. No exhibitor shall be allowed to participate in the swap meet, outdoor market, or flea market until the exhibitor has paid the applicable exhibitor business tax.
 - b. The operator shall issue pre-numbered written receipts for the receipt of exhibitor business taxes; the amount of tax shall be separately stated on the receipt from any other money collected by the operator. The City Manager may approve use of receipts issued by the operator in lieu of City-issued receipts. Each receipt issued shall contain the stall number assigned, date for which the stall was assigned, rented, or occupied, and the amount of exhibitor business tax paid. The original receipt shall be furnished to the exhibitor and is to be displayed at the exhibitor stall. A copy shall be filed with the License Collector along with the tax collected. A copy shall be retained by the operator for a period of six months for audit purposes.
 - c. The operator shall be held responsible for the safekeeping of all taxes collected under this section until such taxes are turned over to the License Collector. The full amount of the exhibitor's tax collected each day, the appropriate copies of the receipts issued for each day, and an accounting for all receipts voided shall be submitted to the License Collector by the close of business the following workday or in accordance with the payment program/procedure established by the License Collector.
 - d. The full amount of the operator's daily business tax shall also be submitted to the License Collector by the close of business on the workday following the day the tax was incurred or in accordance with the payment program/procedure established by the City Manager.
 - e. The operator shall be required to keep accurate daily records of all exhibitors' taxes collected and shall retain these records for a period of three years. Duly authorized representatives of the License Collector shall have the right to inspect, check, and audit such records, books of account, cashier procedures, and all other procedures, documents, or records relating to the collection and documentation of the exhibitor tax and payment of the operator's daily tax at any time during regular business hours. The duly authorized representatives of the License Collector shall also have the right to inspect any exhibitor stall for a valid receipt for payment of an exhibitor business tax.

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§ 5.16.050. Annual increases.

On July 1st of each year, the rates established under Sections 5.16.030 and 5.16.040 shall be increased by an amount equal to the percentage change in the Consumer Price Index for all Urban Consumers (CPI-U) for the Los Angeles/Long Beach/Anaheim area or an equivalent successor index, as established by the U.S. Bureau of Labor Statistics for the 12 months ending February 28th or 29th each year; not seasonally. Said increase shall be cumulative but shall not exceed 10% in any one year.