

# CHAPTER V. BUSINESS LICENSES AND REGULATIONS

## ARTICLE 1. GENERAL REGULATIONS AND LICENSES

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- 5-101. **DEFINITIONS.** For the purposes of this chapter, the following words shall mean:
- (a) **Business** means and includes businesses, trades, occupations, professions, and also callings and rendering or furnishing a service for profit; provided, that the name of a business, trade, occupation, profession or calling may be used, and when so used, shall refer to the particular business, trade, occupation, profession or calling.
  - (b) **Domiciled** means having a fixed location for a business or a place of business in the City of Leawood, Kansas.
  - (c) **Employee** means and includes any and all persons engaged in the operation or conduct of any business, whether as owner, member of the owner's family, partner, agent, manager, solicitor, and any and all other persons employed or working in said business.
  - (d) **Fee** means a business or license fee assessed through the City's police power for the costs incurred for regulation of such business.

- (e) **Finance Director** shall mean the Finance Director or his or her designee.
- (f) **License** means the document issued by the City and duly executed and signed by the proper City officials, which acknowledges payment of the required occupation or license tax and states the name of the licensee, the nature, type and location of the business, and the period for which the license is valid.
- (g) **Person** means and includes any individual, partnership, corporation, firm, organization, association, joint stock company or syndicate who or which is engaged in any business, trade, occupation or profession, or rendering or furnishing any service for profit or livelihood and subject to the provisions of this Chapter; provided, that any individual in the direct employ of any person licensed under the provisions of this Chapter shall be exempt unless such individual operates as a subcontractor or practices his or her skill or performs services for compensation for any person other than his or her licensed employer, in which cases, such individual is subject to the full provisions of this Chapter.
- (h) **Tax** means the occupation or license tax assessed by the City for the purpose of providing revenue without regulations upon and for the privilege of engaging in business within the City.

(Ord. No. 638; 07-02-79)  
 (Code 2000)  
 (Charter Ord. No. 37)  
 (Ord. 2043C; 02-02-04)

**5-102. LICENSE REQUIRED.** No person, either as principal officer, agent, servant or employee, except as may be exempted by state statute or provisions of this article, shall conduct, pursue, carry on, or operate within the City, any business, trade, occupation or profession or render or furnish any service specified in this Chapter, as hereinafter defined and specified, without first making application to the Finance Director for a license therefore and paying to the office of the Finance Director the required occupation or license tax, as hereinafter prescribed, and obtaining an occupation license from the City.

(Ord. No. 638; 07-02-79)  
 (Code 2000)  
 (Ord. 2043C; 02-02-04)

**5-103. APPLICATION.** Each person shall, before engaging in any business to which this Article applies or before continuing any such business after a license has expired, make application for a license and pay the occupation or license tax. Application shall be made to the Finance Director on a form approved by the Finance Director for such purposes and shall state the name and title, if any, of the applicant, the name and address of the business, the type and nature of the business, and shall provide proof of all other necessary permits, licenses, or approvals required by the City, and such other information as may be necessary to determine the amount of tax to be paid. The Finance Director may, in his or her discretion, cause an investigation to be made to verify the accuracy of the information.

(Ord. No. 638; 07-02-79)  
 (Code 2000)  
 (Ord. 2043C; 02-02-04)

**5-104. ISSUANCE.**

- (a) Upon proper application for license and upon payment of the occupation tax or license fee as provided in this Article, the Finance Director shall issue a valid license to the applicant. The license shall be signed by the Mayor and the Finance Director. The City Clerk shall affix the official seal of the City to each license.
- (b) The signatures of the Mayor and the Finance Director and the official seal of the City may be affixed by a printed, stamped, engraved or otherwise produced facsimile in accordance with the provisions of K.S.A. § 75-4001 *et seq.*
- (c) No license shall be issued for any business conducted in violation of or contrary to any state or federal law or any ordinance of the City.

(Ord. No. 638; 07-02-79)  
(Code 2000)  
(Ord. 2043C; 02-02-04)

**5-105. TERM OF LICENSE**

Each license issued pursuant to this Article shall be for a term commencing on the first day of July and expiring on the 30th day of June in each year, unless a different time is specifically stated. [See Section 5-106]

(Ord. No. 638; 07-02-79)  
(Code 2000)  
(Ord. 2043C; 02-02-04)

**5-106. NEW BUSINESSES**

Every person or firm commencing business shall first secure an occupation license covering the period from the date from which the business is to be started until the next succeeding July 1st. The tax which would be payable on an annual basis shall be determined as provided by this Article and the tax for this initial period shall be determined by dividing the annual tax by 12 and multiplying by the number of months or fraction thereof remaining to the next July 1st, unless a different time is specifically stated.

(Ord. No. 638; 07-02-79)  
(Code 2000)  
(Ord. 2043C; 02-02-04)

**5-107. REFUND OF FEES.**

- (a) Every person making application for or receiving a license, as provided in this Article, shall pay to the Finance Director, at the time of such application, the full amount of the occupation tax or license fee as determined by this Article. No license shall be issued to any person without payment in full of the occupation tax or license fee.
- (b) No refunds will be made for any business ceasing during the year or for any tax collected under the provisions of this Article.

(Ord. No. 638; 07-02-79)  
(Code 2000)  
(Ord. 2043C; 02-02-04)

**5-108. DISPLAY OF LICENSE.** Any and all persons doing business in a permanent location within the City are hereby required to have their licenses conspicuously displayed in their places of business, and all persons to whom licenses are issued who do not have permanent places of business within the City are hereby required to carry their licenses, or copies thereof, with them and to present the licenses or copies for inspection when requested to do so by any citizen or officer of the City, when conducting a business in the City.

(Ord. No. 638; 07-02-79)  
(Code 2000)  
(Ord. 2043C; 02-02-04)

**5-109. PAYMENT OF LICENSE FEE: DELINQUENT.**

(a) Each license issued under this Article shall expire on the 30th day of June next following the date of issuance of such license.

(b) Any license which expires under the provisions of this Section may be renewed for the next license term by making application for renewal to the Finance Director and by making payment in full of the annual occupation tax or license fee for the next current license term. The application for renewal shall comply with the requirements of Section 5-103 and in addition shall state the serial number of the license to be renewed and the date such license was issued shall be recorded.

(c) A penalty of five percent (5%) of the required tax per month shall be added in case of failure to pay the required fees or tax when due for each month or fraction thereof that the fees or tax have remained unpaid.

(Ord. No. 638; 07-02-79)  
(Code 2000)  
(Ord. 2043C; 02-02-04)

**5-110. LICENSE NONTRANSFERABLE.** No license shall be transferred from one person to another except that a license shall continue until expiration for any business which is purchased in bulk, including stock and inventory, and which is operated by the new owner under the same name and in the same location, in which event, the buyer of said business shall notify the Finance Department change in ownership.

(Ord. No. 638; 07-02-79)  
(Code 2000)  
(Ord. 2043C; 02-02-04)

**5-111. REVOCATION OR DENIAL OF LICENSE.**

Permits and licenses issued under the provisions of this Article may be revoked or denied by the Governing Body of the City after notice and hearing, for any of the following causes:

- (1) Fraud, misrepresentation or false statement contained in the application for license;
- (2) Fraud, misrepresentation or false statement made in the course of carrying on the business;
- (3) Any violation of this Article;
- (4) Conviction of any crime or misdemeanor involving moral turpitude;
- (5) Conducting the business in an unlawful manner or in such a manner as to constitute a breach of the peace or to constitute a menace to the health, safety or general welfare of the public.

(Ord. No. 707;07-06-81)  
(Code 1984)  
(Code 2000)  
(Ord. 2043C; 05-01-04)

**5-112 APPEAL OF REVOCATION**

- (a) Any person aggrieved by the denial of an application or revocation of a license as provided in this Article, shall have, and be notified of, the right of appeal to the Governing Body. Such appeal shall set forth the grounds for appeal and shall be filed with the City Clerk within 14 days after notice of revocation or denial of the license has been mailed to such applicant's last known address setting forth the grounds for appeal. The Governing Body shall set a time and place for a hearing on such appeal and written notice of such hearing shall be given to the applicant. The decision and order of the Governing Body on such appeal shall be final and conclusive.

(Ord. No. 707; 07-06-81)  
(Code 1984)  
(Code 2000)  
(Ord. 2043C; 02-02-04)

- 5-113. CHANGE IN BUSINESS LOCATION; SUBSTITUTE LICENSE.** The holder of a license shall immediately notify the Finance Director of any change in location of any business for which a license has been issued under this Article and shall return the license to the Finance Director and secure a substitute license, showing the new business location. The holder of the license shall pay a fee of \$10 for the substitute license and shall pay any additional prorated tax or fee required by this Article for the new location or business operation.

(Ord. No. 638; 07-02-79)  
(Code 2000)  
(Ord. 2043C; 02-02-04)

**5-114. CHANGE IN BUSINESS TYPE OR OPERATION; SUBSTITUTE LICENSE.** The holder of a license shall immediately notify the Finance Director of any change in the nature or type of business conducted by such person or any change in operation of such business including, but not limited to, an increase or decrease in square footage, which would affect the amount of tax or fee provided for in this Article. Thereafter, the Finance Director shall immediately notify the holder of the license of any prorated additional tax or fee required by this Article for any such change, and the holder of the license shall pay such additional amount of tax or fee within 10 days of such notification. Upon receipt of payment of the additional amount of tax or fee, the Finance Director shall issue to the license holder a substitute license, showing the necessary changes.

(Ord. No. 638; 07-02-79)

(Code 2000)

(Ord. 2043C; 02-02-04)

**5-115. RECORD OF LICENSES.**

- (a) The Finance Director, upon payment of the amounts specified in this Article for any trade, profession, occupation, or business, shall give a receipt therefor stating the amount paid and the person to whom such license is issued.
- (b) The Finance Director shall keep records of all licenses issued by the City showing the names of each and every person or firm licensed, his or her address, the nature of the business or occupation, the location of the business, the date such license was issued, the amount of tax or license fee paid, and the expiration date of such license.

(Ord. No. 638; 07-02-79)

(Code 2000)

(Ord. 2043C; 02-02-04)

**5-116. RIGHT OF ENTRY; INSPECTIONS.** Any employee of the City shall have a right to enter upon the premises upon giving reasonable notice to determine the type of business conducted, the square footage and otherwise to verify compliance with the provisions of the Code of the City of Leawood.

(Ord. No. 638; 07-02-79)

(Code 2000)

(Ord. 2043C; 02-02-04)

**5-117. NONCOMPLIANCE.** When any person engages in any business herein required to be licensed without first having obtained a license as required, the manager, local agent, or party in charge of the business, or any member of a partnership, may be arrested and fined as provided by Section 5-122, and shall be subject to the penalty provided in Section 5-122.

(Ord. No. 638; 07-02-79)

(Code 2000)

(Ord. 2043C; 02-02-04)

**5-118. CIVIL ACTION.** The payment of a fine or the serving of a jail sentence for failure to pay occupational tax or license fee and secure a license as required in this Article shall not constitute payment of the occupational tax or license fee nor excuse the person from making payment, and the City may proceed by civil action to collect the occupational tax or license fee.

(Ord. No. 638; 07-02-79)

(Code 2000)

(Ord. 2043C; 02-02-04)

**5-119. EXEMPTIONS.**

(a) Nothing in this Article shall be construed as applying an occupation tax or license fee against;

(1) The interstate portion of any business; for the purpose of this subparagraph, the interstate portion of any business shall be construed to mean that portion, and only that portion, which is wholly within interstate commerce and which does not have a local situs or event within the City of Leawood, Kansas;

(2) Any instrumentality of the government of the United States, unless authorized by the laws of the United States;

(3) Any organization, or employees thereof, which is created and operated for charitable, religious, benevolent, fraternal, civic, educational, military, municipal, or similar purposes, and from which profit is not derived, either directly or indirectly, by any individual or any other business, person or organization and which is exempt from taxation by state or federal law.

(b) The Finance Director may require any business, instrumentality, organization, or person claiming to be exempt under this Section to file with the Finance Director a verified statement stating the facts upon which the exemption is claimed.

(Ord. No. 638; 07-02-79)

(Code 2000)

(Ord. 2043C; 02-02-04)

**5-120. OCCUPATION FEE LEVIED**

**1. BUSINESS ACTIVITY DEFINED**

(a) The occupation fee hereby levied shall be in the following amounts on the following businesses, trades, professions, and occupations conducted, pursued, carried on, or operated within the limits of the City for a 12-month period, unless a different license period is indicated.

(b) The provisions of this Section shall apply to any person as herein defined who conducts, carries on, or pursues any business, trade, profession, or occupation in the City, whether or not such person leases or owns property within the City, if such person carries on the principal elements of any such business, trade, profession, or occupation as defined in Section 5-101.

(c) Any business, occupation or profession that is required to secure a license under the terms of this Section may also be required to present to the City a certified copy of any federal, state, municipal, labor or trade union or association certification or license which is issued as a condition precedent to the conduct of such business, occupation or profession.

- (d) In lieu of the fee stated in this Article, a person may choose to pay a fee of \$6.00 per day when he or she transacts business within the City; provided, that any person who has previously purchased 5 one-day occupation permits within any one year, shall, on the next occasion when he or she transacts business within the City be required to purchase an annual permit.

Type of Business	Occupational Tax	Additional
Amusement Device	\$60.00 per day	
Auditoriums [Privately owned for public use]	\$170.00	
Bank	\$250.00 per location	
Barber Shops, Beauty Salons, Tanning & Nail Salons	\$75.00	Plus \$10.00 for each operator over one
Car Washes	\$75.00	If not taxed as part of gasoline service station operation
Circuses, carnivals, or tent shows, which transacts business in the City	\$60.00 per day	
Contractors operating from a Leawood domicile, including but not limited to building, remodeling, curbing, grading, street paving, sewer, electrical, plumbing, landscaping	\$60.00	
Developer or Builder operating from a Leawood domicile	\$60.00	
Credit Unions, Finance, Investment & Mortgage Companies	\$150.00	
Estate Sales	\$6.00 per day	
Food/catering services operating from a Leawood domicile	\$100.00	
Funeral Homes	\$375.00	
*Greenhouses, and nurseries, having retail sales outlets on premises	\$60.00	
Permitted Accessory Use, as specified in § 16-4-1.3 of the Leawood Development Ordinance [LDO]	\$30.00	
Hotels/Motels	\$5.00 @ rental room per year	Provided, shops & restaurants which are a part of the operation will be considered individual businesses, and in addition hereto, all banquet and ballroom facilities will be taxed individually on a square footage basis per year



Type of Business	Occupational Tax	Additional
Laundry and/or Dry-cleaning establishments, includes all coin-operated laundries and/or dry-cleaning establishments, including those located in apartments or like complexes that are not the property of the lessor	\$50.00	
Lumber yards and building supply business	\$625.00	
<b>Motor Vehicle Dealers selling new or used motor vehicles</b>		
a. 2-wheel vehicles	\$375.00	
b. 4-wheel vehicles	\$750.00	
Motor Vehicle rental or leasing agencies	\$625.00	
Nursing Homes, hospitals, and retirement homes	\$5.00 per bed	
Private Airport	\$450.00	
Private Ambulance service	\$150.00	
Private Clubs	\$250.00	
<b>Recreational Facilities:</b>		
Bowling alleys	\$375.00	
Drive-in theaters	\$170.00	
Golf Driving Ranges	\$100.00	
Indoor Theaters	\$100.00	Plus \$50.00 for each viewing screen
Miniature Golf	\$100.00	
Pool Rooms	\$10.00 @ Table	
Racquetball, handball and/or squash facilities- <b>Indoor</b>	\$25.00 @ Court	
Racquetball, handball and/or squash facilities- <b>Outdoor</b>	\$15.00 @ Court	
Riding Stables	\$60.00	
Shooting Ranges	\$250.00 per location	
Skating rinks	\$170.00	
Tennis facilities- Indoor	\$50.00 @ court	
Tennis facilities- Outdoor	\$25.00 @ court	
Other recreational facilities not specifically listed	\$100.00	

Type of Business	Occupational Tax	Additional
Restaurants, taverns, drive-in and other eating establishments		
a. Less than 15 employees	\$125.00	
b. 15 or more employees	\$315.00	
Savings & Loan Association	\$250.00	
Service Stations selling gasoline, oils, supplies, motor vehicle accessories	\$125.00	
Seasonal businesses and services of any kind or nature which operates for a period of no more than 180 days in any one year	\$25.00 for a 30 day permit	
Service Providers not specifically cited herein	\$30.00	

\*Those businesses not conducting a related retail operation on property will be considered tree and shrub farms and will not be subject to license under the occupation license article

**2. RETAIL BUSINESSES / OFFICE BUILDINGS**

- (a) All retail businesses domiciled in the City engaged in the sale of groceries, clothing, hardware, notions, furniture, home furnishings, services, paint, drugs, and any other retail product not herein enumerated, or any office building, shall pay an occupation tax computed on the basis of the table set forth below of interior square footage occupied by said business without regard to use; except that stores which have a second floor or basement in addition to the main floor (the one with the largest interior square footage) and which is open in whole or in part to the general public and/or have an exterior area, shall, upon the additional floor or floors, add one-half of the interior square footage of such additional floor or floors without regard to use, to the square footage of the main floor, and the total square footage as thus computed shall determine the tax in accordance with the following schedule:
  
- (b) Retail businesses which hold themselves out to the public as a single business entity, but which, in fact, are partly or wholly operated on the basis of leased departments therein, shall pay an occupation tax based on the table set forth below; provided, that leased departments which have a private, individual exterior entrance and which have no entrance into such retail stores even though under a common roof with such retail stores, shall pay an occupation tax as a separate business according to the schedule contained in this Article.

(c) Further, any other domiciled person transacting business under the terms of this Article, which business is not specifically enumerated under this Section, shall likewise be liable for the tax herein levied on the basis of the number of square feet occupied, all as set out in the table set forth below.

(d)

<b>Minimum Square Feet</b>	<b>Maximum Square Feet</b>	<b>Occupation Tax</b>	<b><u>Additional</u></b>
0	500	\$65.00	
501	1,000	\$80.00	
1,001	1,500	\$100.00	
1,501	2,000	\$120.00	
2,001	2,500	\$140.00	
2,501	3,000	\$160.00	
3,001	50,000	\$165.00	Plus \$75.00 for each 1,000 sq. ft., or any part thereof in excess of 3,000 sq. ft.
50,001	70,000	\$3,750.00	Plus \$40.00 for each 1,000 sq. ft., or any part thereof in excess of 50,000 sq. ft.
70,001	100,000	\$4,500.00	Plus \$25.00 for each 1,000 sq. ft., or any part thereof in excess of 70,000 sq. ft.
Over 100,000		\$5,250.00	Plus \$15.00 for each 1,000 sq. ft., or any part thereof in excess of 100,000 sq. ft.

3. **MANUFACTURING, PRINTING, WHOLESALE**

(a) Businesses domiciled in the City engaged primarily in manufacturing, printing, wholesaling, shall pay an occupation tax based upon square footage occupied by said business without regard to use as follows:

(b)

<b>Minimum Square Feet</b>	<b>Maximum Square Feet</b>	<b>Occupation Tax</b>	<b><u>Additional</u></b>
0	1,000	\$65.00	
1,001	5,000	\$65.00	Plus \$30.00 per 1,000 sq. ft., or any part thereof in excess of 1,000 sq. ft.
5,001	10,000	\$250.00	Plus \$25.00 per 1,000 sq. ft., or any part thereof in excess of 5,000 sq. ft.
10,001	25,000	\$375.00	Plus \$20.00 per 1,000 sq. ft., or any part thereof in excess of 10,000 sq. ft.
25,001	and over	\$650.00	Plus \$10.00 per 1,000 sq. ft., or any part thereof in excess of 25,000 sq. ft.

**4. NON-DOMICILED**

(a) Any person meeting the below description as a non-domiciled business or service shall pay an occupation fee as set out herein.

(b)

Type of Business	Occupational Tax	Additional
Non-domiciled builders and/or developers	\$60.00	
Non-domiciled contractors, including but not limited to, building, remodeling, curbing, grading, street paving, sewer, electrical, plumbing, landscaping	\$60.00	
Non-domiciled coin-operated machine vendors	\$3.00 @ coin operated machine	
Non-domiciled exterminators	\$60.00	
Non-domiciled lawn, garden, tree services	\$60.00	
Non-domiciled mobile veterinarians	\$100.00	
Non-domiciled sellers or peddlers of goods or services, having a permanently established house-to-house wholesale business	\$20.00 per agent	
Non-domiciled service professionals, including, but not limited to, consultants, engineers, architects, accountants, photographers	\$75.00	Plus \$10.00 for each professional over one
Non-domiciled solid waste disposal companies of any type	\$65.00	
Non-domiciled watchman, guard or security services; detective agents; merchant patrolman	\$50.00	Plus \$10.00 additional for each agent
Non-domiciled businesses, including, but not limited to, any person, firm, partnership or corporation delivering any product, goods or service whatsoever in nature	\$50.00	

(Ord. No. 638; 07-02-79)  
(Ord. No. 975C; 04-20-87  
(Code 2000)  
(Ord. 2043C; 02-02-04)

**5-121. CLASSIFICATION APPLICABLE.** Whenever several classifications shall be applicable to a business, then said business, firm or calling shall pay the highest tax classification thereon.

(Ord. No. 638; 07-02-79)  
 (Code 2000)  
 (Ord. 2043C; 02-02-04)

**5-122. PENALTY.** Any person violating any of the provisions of this Article shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by (a) a fine of not less than \$1, nor more than \$500 and costs, and/or (b) confinement in jail for a period not to exceed 30 days. Each and every day that such violation occurs or continues shall constitute a separate offense.

(Code 1984)  
 (Code 2000)  
 (Ord. 2043C; 02-02-04)

Minimum Square Feet	Maximum Square Feet	Occupation Tax	<u>Additional</u>
0	500	\$65.00	
501	1,000	\$80.00	
1,001	1,500	\$100.00	
1,501	2,000	\$120.00	
2,001	2,500	\$140.00	
2,501	3,000	\$160.00	
3,001	50,000	\$165.00	Plus \$75.00 for each 1,000 sq. ft., or any part thereof in excess of 3,000 sq. ft.
50,001	70,000	\$3,750.00	Plus \$40.00 for each 1,000 sq. ft., or any part thereof in excess of 50,000 sq. ft.
70,001	100,000	\$4,500.00	Plus \$25.00 for each 1,000 sq. ft., or any part thereof in excess of 70,000 sq. ft.
Over 100,000		\$5,250.00	Plus \$15.00 for each 1,000 sq. ft., or any part thereof in excess of 100,000 sq. ft.

3. **MANUFACTURING, PRINTING, WHOLESAL**

(a) Businesses domiciled in the City engaged primarily in manufacturing, printing, wholesaling, shall pay an occupation tax based upon square footage occupied by said business without regard to use as follows:

(b)

<b>Minimum Square Feet</b>	<b>Maximum Square Feet</b>	<b>Occupation Tax</b>	<b><u>Additional</u></b>
0	1,000	\$65.00	
1,001	5,000	\$65.00	Plus \$30.00 per 1,000 sq. ft., or any part thereof in excess of 1,000 sq. ft.
5,001	10,000	\$250.00	Plus \$25.00 per 1,000 sq. ft., or any part thereof in excess of 5,000 sq. ft.
10,001	25,000	\$375.00	Plus \$20.00 per 1,000 sq. ft., or any part thereof in excess of 10,000 sq. ft.
25,001	and over	\$650.00	Plus \$10.00 per 1,000 sq. ft., or any part thereof in excess of 25,000 sq. ft.

**4. NON-DOMICILED**

(a) Any person meeting the below description as a non-domiciled business or service shall pay an occupation fee as set out herein.

(b)

Type of Business	Occupational Tax	Additional
Non-domiciled builders and/or developers	\$60.00	
Non-domiciled contractors, including but not limited to, building, remodeling, curbing, grading, street paving, sewer, electrical, plumbing, landscaping	\$60.00	
Non-domiciled coin-operated machine vendors	\$3.00 @ coin operated machine	
Non-domiciled exterminators	\$60.00	
Non-domiciled lawn, garden, tree services	\$60.00	
Non-domiciled mobile veterinarians	\$100.00	
Non-domiciled sellers or peddlers of goods or services, having a permanently established house-to-house wholesale business	\$20.00 per agent	
Non-domiciled service professionals, including, but not limited to, consultants, engineers, architects, accountants, photographers	\$75.00	Plus \$10.00 for each professional over one
Non-domiciled solid waste disposal companies of any type	\$65.00	
Non-domiciled watchman, guard or security services; detective agents; merchant patrolman	\$50.00	Plus \$10.00 additional for each agent
Non-domiciled businesses, including, but not limited to, any person, firm, partnership or corporation delivering any product, goods or service whatsoever in nature	\$50.00	

(Ord. No. 638; 07-02-79)  
(Ord. No. 975C; 04-20-87  
(Code 2000)  
(Ord. 2043C; 02-02-04)



**5-121. CLASSIFICATION APPLICABLE.** Whenever several classifications shall be applicable to a business, then said business, firm or calling shall pay the highest tax classification thereon.

(Ord. No. 638; 07-02-79)

(Code 2000)

(Ord. 2043C; 02-02-04)

**5-122. PENALTY.** Any person violating any of the provisions of this Article shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by (a) a fine of not less than \$1, nor more than \$500 and costs, and/or (b) confinement in jail for a period not to exceed 30 days. Each and every day that such violation occurs or continues shall constitute a separate offense.

(Code 1984)

(Code 2000)

(Ord. 2043C; 02-02-04)