

# Business Tax Receipt Ordinance Changes

Amend Chapter 111 Business Tax Receipts



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## Finance Department

# Strategic Goal

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## High Performing Government Organization



# Ordinance Changes

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## Authority and Imposition of Business Tax

- Deleted outdated provisions regarding the authority to levy taxes that conflicted with new regulations.

## Compliance and Licensing Requirements

- Deleted requirement of outdated non-regulated trades affidavit.
- Added a requirement to provide state licenses for applications beyond the initial submission.
- Deleted the requirement for the state department of professional regulations to supply a list of professions.



# Ordinance Changes

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## Business Tax Receipt Regulations

- Clarified language that business tax receipts must be renewed annually by September 30.
- Added specific application requirements such as business name, nature of business, address, etc.
- Added language for proration of tax.

## Penalties for Non-Compliance

- Changed enforcement provision from the Code enforcement Board to the Special Magistrate.



# Ordinance Changes

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## Miscellaneous Updates

- Adjusted procedural requirements for health studios, telemarketing businesses, and other regulated entities.

## Administration

- Enhanced authority of the Business Tax Division to determine classifications and conduct investigations to verify tax amounts.



# Staff Recommendation

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**Move that Council approve changes**



# QUESTIONS

