

Business Tax Ordinance 25-XX Summary of Changes

Definitions Section Updates:

- Added new definitions for Religious, Charitable, and Educational Institutions.

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- Deleted outdated provisions regarding the authority to levy taxes that conflicted with new regulations.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- Deleted requirement of outdated non-regulated trades affidavit.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.

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.

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.