

South San Francisco Municipal Code[Up](#)[Previous](#)[Next](#)[Main](#)[Collapse](#)[Search](#)[Print](#)[No Frames](#)[Title 6 BUSINESS REGULATIONS](#)**I. General Business Licenses**

Chapter 6.04 GENERAL LICENSING PROVISIONS

Note

* For the statutory provisions authorizing cities to license for revenue and regulation purposes, See Gov. Code 37101; for the statutory provisions authorizing cities to license businesses in the exercise of police powers and for purposes of regulations, see Bus. and Prof. Code §§ 16000 — 16003.

6.04.010 Purpose of provisions.

The ordinance codified in this chapter and Chapters 6.08 through 6.16 is enacted solely to raise revenue for municipal purposes, and is not intended for regulation. (Ord. 720 § 2.18, 1976)

6.04.020 Effect on businesses regulated by other ordinances.

Persons required to pay a license tax for transacting and carrying on any business under this chapter and chapters 6.08 through 6.16 shall not be relieved from the payment of any license tax for the privilege of doing such business required under any other ordinance of the city, and shall remain subject to the regulatory provisions of other ordinances. Payment of the license tax and issuance of a receipt or business license does not constitute a permit to carry on the business in violation of other city ordinances and the collector may require proof of an occupancy permit prior to issuance of the business license. (Ord. 720 § 2.3, 1976)

6.04.030 Prima facie evidence of doing business.

When any person shall by use of signs, circulars, cards, telephone book, internet web pages, newspapers, or other related means cause to advertise, hold out, or represent that he or she is in business in the city, or when any person holds an active license or permit issued by a governmental agency indicating that he or she is in business in the city, and such person fails to deny by a sworn statement given to the collector that he or she is not conducting a business in the city, after being requested to do so by the collector, then these facts shall be considered prima facie evidence that he or she is conducting a business in the city. (Ord. 1391.1 § 2, 2008; Ord. 720 § 2.10, 1976)

6.04.040 Exemptions—Procedure.

A. Nothing in this chapter or Chapters 6.08 through 6.16 shall be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the Constitution or applicable statutes of the United States or of the state of California from the payment of such taxes as are prescribed in Chapter 6.16.

B. Any person claiming an exemption pursuant to this section shall file a sworn statement with the collector stating the facts upon which exemption is claimed and, in the absence of such statement substantiating the claim, such person shall be liable for the payment of the taxes imposed by Chapter 6.16.

C. The collector shall, upon a proper showing contained in the sworn statement, issue a license to such person claiming exemption under this section without payment to the city of the license tax required by Chapter 6.16.

D. An exemption so granted because of physical infirmity, unavoidable misfortune, or unavoidable poverty shall be limited to one license for a single business. An exemption so granted to a nonprofit corporation shall be based on the collector's determination that said corporation, institution, association or organization is so classified pursuant to the revenue laws and regulations administered by the Internal Revenue Service and the state of California, and is being conducted only for nonprofit purposes and receipts and assets are not used in whole or part for the private gain of any person. Such an exemption shall not be granted to promoters employed by a nonprofit corporation, institution, association or organization.

E. The collector, after giving notice and a reasonable opportunity for hearing to a licensee, may revoke any license granted pursuant to the provisions of this section upon information that the licensee is not entitled to the exemption as provided in this section. (Ord. 720 § 2.11, 1976)

6.04.050 Exemptions—Interstate commerce.

Every peddler, solicitor, or other person claiming to be entitled to exemption from the payment of any license provided for in this chapter and Chapters 6.08 through 6.16 alleging that such license casts an unreasonable burden upon his right to engage in commerce with foreign nations or among the several states, or conflicts with the regulations of the United States Congress respecting interstate commerce, shall file a verified statement with the collector, disclosing the interstate or other character of his business entitling such exemption. Such statement shall state the name and location of the company or firm for which the orders are to be solicited or secured; the name of the nearest local or state manager, if any, and his address; the kind of goods, wares or merchandise to be delivered; the place from which the same are to be shipped or forwarded; the method of solicitation or taking orders; the location of any warehouse, factory, or plant within the state of California; the method of delivery; the name and location of the residence of the applicant; and any other facts necessary to establish such claim of exemption. A copy of the order blank, contract form or other papers used by such person in taking orders shall be attached to the affidavit for the information of the collector. (Ord. 720 § 2.12, 1976)

6.04.060 Effect of provisions on past actions—Unexpired licenses.

A. Neither the adoption of the ordinance codified in this chapter and Chapters 6.08 through 6.16 nor its superseding of any portion of any other ordinance of the city shall in any manner be construed to affect prosecution for violation of any other ordinance committed prior to the effective date of the ordinance codified in this chapter and Chapters 6.08 through 6.16, nor be construed as a waiver of any license or any penal provisions applicable to any such violation, nor be construed to affect the validity of any bond or cash deposit required by any ordinance to be posted, filed, or deposited, and all rights and obligations thereunto appertaining shall continue in full force and effect.

B. Where a license for revenue purposes has been issued to any person by the city and the tax paid for the business for which the license has been issued under the provisions of any ordinance heretofore enacted and the term of such license has not expired, then the license tax prescribed for said business by Chapter 6.16 shall not be payable until the expiration of the term of such unexpired license. (Ord. 720 § 2.9, 1976)

6.04.070 Collector—Administration and collection.

The collector shall administer this chapter and Chapters 6.08 through 6.16, collect and receive all license taxes required by this chapter and Chapters 6.08 through 6.16, and keep an accurate record thereof. (Ord. 720 § 2.5, 1976)

6.04.080 Collector—Rule and regulations promulgation.

The collector may make rules and regulations not inconsistent with the provisions of this chapter and Chapters 6.08 through 6.16 as may be necessary or desirable to aid in the administration and enforcement of the provisions of this chapter and Chapters 6.08 through 6.16 including reexamination and correction of returns and payments. (Ord. 720 § 2.6, 1976)

6.04.090 Collector—Enforcement.

A. It shall be the duty of the collector, and he is directed to enforce each and all of the provisions of this chapter and Chapters 6.08 through 6.16, and the chief of police shall render such assistance in the enforcement as may from time to time be required by the collector or the city manager.

B. The collector, in the exercise of the duties imposed upon him under this chapter, and acting through his deputies or duly authorized assistants, shall examine or cause to be examined all places of business in the city to ascertain whether the provisions of this chapter and Chapters 6.08 through 6.16 have been complied with.

C. The collector and each and all of his assistants and any police officer shall have the power and authority, upon obtaining an inspection warrant therefor, to enter, free of charge, and at any reasonable time, any place of business required to be licensed under this chapter and Chapters 6.08 through 6.16 and demand an exhibition of its license. Any person having such license theretofore issued, in his possession or under his control, who wilfully fails to exhibit the same on demand, shall be guilty of an infraction and subject to the penalties provided for in this chapter and Chapters 6.08 through 6.16. (Ord. 720 § 2.7, 1976)

6.04.100 Conviction for violation not waiver of license payment.

The conviction and punishment of any person for transacting any business without a license shall not excuse or exempt such person from the payment of any license due or unpaid at the time of such conviction. (Ord. 720 § 2.8, 1976)

6.04.110 Classification of businesses.

A. Upon application for or renewal of a business license, in the event that a business can legitimately or reasonably be assigned to more than one classification, the collector shall assign the business to an appropriate and reasonable category. A business that disagrees with the collector's assignment may seek review thereof, as provided for in subsections (C) through (E) below.

B. The classification of a business may change as a result of a change of technology and/or the predominant nature of the business's activities, and the collector may revise the classification at the next renewal time.

C. In any case where a licensee or an applicant for a license believes that his or her individual business is not assigned a reasonable classification under this chapter and Chapters 6.08 through 6.16 because of circumstances peculiar to it, as distinguished from other businesses of the same kind, he may apply to the collector for reclassification. Such application shall contain such information as the collector may deem necessary and required in order to determine whether the applicant's individual business is properly classified.

D. The collector shall then conduct an investigation following which he shall assign the applicant's individual business to the classification shown to be proper on the basis of such investigation. The proper classification is that classification which, in the opinion of the collector, most nearly fits the applicant's individual business. The reclassification shall not be retroactive, but shall apply at the time of the next regularly ensuing calculation of the applicant's tax. No business shall be classified more than once in one year.

E. The collector shall notify the applicant of the action taken on the application for reclassification. Such notice shall be given by serving it personally or by depositing it in the United States Post Office at South San

Francisco, California, postage prepaid, addressed to the applicant at his or her last known address. Such applicant may, within fifteen days after the mailing or serving of such notice, make written request to the collector for a hearing on his application for reclassification. If such request is made within the time prescribed, the collector shall cause the matter to be set for hearing before the city manager within fifteen days. The collector shall give the applicant at least ten days' notice of the time and place of the hearing in the manner prescribed above for serving notice of the action taken on the applications for reclassification. The city manager shall consider all evidence adduced and his or her findings thereon shall be final. Written notice of such findings shall be served upon the applicant in the manner prescribed above for service of notice of the action taken on the application for reclassification. (Ord. 1391.1 § 3, 2008; Ord. 720 § 2.4, 1976)

6.04.120 Appeals.

Any person aggrieved by any decision of the collector with respect to the issuance or refusal to issue such license, or other administrative decision, may appeal to the city manager by filing a notice of appeal with the collector. The city manager shall thereupon fix a time and place for hearing such appeal. The collector shall give notice to such person of the time and place of hearing by serving it personally or by depositing it in the United States Post Office at South San Francisco, California, postage prepaid, addressed to such person at his last known address. The city manager shall have authority to determine all questions raised on such appeal and he may approve, modify or disapprove the decision of the collector. No such determination shall conflict with any substantive provision of this chapter or Chapter 6.08 through 6.16. (Ord. 720 § 2.1, 1976)

6.04.123 General business license tax rate.

Unless specified otherwise, the annual business license tax shall consist of a fixed rate of seventy-five dollars per business ("fixed rate"), plus fifteen dollars multiplied by the average number of employees as defined in Section 6.08.010 ("per employee rate"). (Ord. 1391.1 § 4, 2008)

6.04.125 Annual cap on amount of business license tax.

The annual business license tax per business shall not exceed one hundred thousand dollars ("annual cap").

If a business has multiple locations within the city and is required to obtain a separate business license for each location, as provided for in Section 6.12.040, then the annual cap shall apply separately to the license tax levied on each license. (Ord. 1391.1 § 5, 2008)

6.04.126 Tax rates subject to annual adjustment by cost index.

A. Commencing January 1, 2010 and each January 1st thereafter, each of the tax items listed in subsection (D) below shall be adjusted by the same percentage as the change in the Consumer Price Index for Urban Wage Earners and Clerical Workers ("CPI-W") for the San Francisco Bay Area published by the U.S. Bureau of Labor Statistics during the previous calendar year. The collector shall calculate the change in each tax rate and component, rounding to the nearest quarter dollar. The percentage change shall be calculated by comparing the CPI-W for the most recent month of June with that of June of the prior year. If the time period for measurement of CPI-W changes, the collector shall determine a revised time period and apply that revised time frame consistently.

B. In the event that the CPI-W is discontinued or renamed by the Bureau of Labor Statistics or its successor agency, the collector shall select a reasonable successor index.

C. Unless otherwise specified, the CPI-W adjustment shall not apply to any portion of a business license tax

that is calculated based on gross receipts.

D. The following tax items shall be adjusted annually as provided for in this section, subject to the exceptions provided for in this section:

1. The fixed rate, as defined in Section 6.04.123.
2. The per employee rate, as defined in Section 6.04.123.
3. Each rate established in Chapter 6.16.
4. The annual cap, as defined in Section 6.04.125. (Ord. 1391.1 § 6, 2008)

6.04.130 Adjustments.

None of the license taxes provided for by Chapter 6.16 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 Constitution of the United States and the State of California. In any case where a license tax is believed by a licensee or applicant for a license to place an undue burden upon interstate commerce or be violative of such constitutional clauses, he may apply to the collector for an adjustment of the tax. Such application may be made before, at, or within six months after payment of the prescribed license tax. The applicant shall, by sworn statement and supporting testimony, show his method of business and such other information as the collector may deem necessary in order to determine the extent, if any, of such undue burden or violation. The collector shall then conduct an investigation and, after having first obtained the written approval of the city manager, shall fix as the license tax for the applicant an amount that is reasonable and nondiscriminatory or, if the license tax has already been paid, shall order a refund of the amount over and above the license tax so fixed. In fixing the license tax to be charged, the collector shall have the power to determine a license tax which will assure that the license tax assessed shall be uniform with that assessed on businesses of like nature, so long as the amount assessed does not exceed the license tax as prescribed by Chapter 6.16. (Ord. 720 § 2.2, 1976)

6.04.140 Refunds of overpayments.

Whenever the amount of any license tax, penalty, or interest has been paid more than once or has been erroneously or illegally collected by the city under this chapter or Chapter 6.08 through 6.16, it may be refunded provided a verified claim in writing therefor, stating the specific ground upon which said claim is founded, is filed with the collector within three years from the date of payment. The claim shall be audited by the collector and shall be made on forms provided by the city. If the claim is approved by the collector, the excess amount collected may be refunded or may be credited on any amounts then due and payable from the person from whom it was collected, and the balance may be refunded to such person, his or her administrators or executors. (Ord. 720 § 2.16, 1976)

6.04.150 Extensions of time.

In addition to all other power conferred upon him, the collector shall have the power, for good cause shown, to extend the time for filing any required sworn statement or application for a period not exceeding thirty days, and in such case to waive any penalty that would otherwise have accrued, except that seven percent simple interest shall be added to any tax determined to be payable. (Ord. 720 § 2.13, 1976)

6.04.160 License tax deemed debt.

The amount of any license tax and penalty imposed by the provisions of this chapter and Chapters 6.08

through 6.16 shall be deemed a debt to the city. An action may be commenced in the name of said city in any court of competent jurisdiction, for the amount of any delinquent license tax and penalties. (Ord. 720 § 2.14, 1976)

6.04.170 Remedies cumulative.

All remedies prescribed under this chapter and Chapters 6.08 through 6.16 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 provisions of this chapter or Chapter 6.08 through 6.16. (Ord. 720 § 2.17, 1976)

6.04.180 Penalty for violations.

A. Any person committing or omitting an act which violates any of the provisions of this chapter, or Chapters 6.08 through 6.16 of this code, is guilty of a misdemeanor.

B. Each such person shall be guilty of a separate offense for each and every day during any portion of which any violation of any provision of this chapter, or Chapters 6.08 through 6.16 of this code occurs by commission or omission, or is continued or permitted by any such person. (Ord. 904 § 1, 1982; Ord. 720 § 2.15, 1976)

Chapter 6.08 DEFINITIONS

6.08.010 Average number of persons employed.

“Average number of persons employed” means the number of employees determined in accordance with one of the following methods:

A. The number of employees shall be the average whole number of employees as reported for worker’s compensation, unemployment compensation for social security purposes covering the twelve-month period closest to the date of application for a license or renewal.

B. Where a formal payroll, budget or cost accounting system is employed, the whole number of employees shall be derived by ascertaining the total number of hours of service performed by all employees in the city during the previous year and dividing such total hours by the number of hours of service constituting a year’s work of one full-time employee according to the customs or laws governing such employment.

C. A method of computation which is substantially equivalent to subsections A or B of this section approved by the collector. If any provision of this chapter, Chapters 6.04, or 6.16 requires that a license tax computation include “per employee,” “each employee,” or similar designation as a factor, the collector shall use one of the methods stated in this section to make the number of employee determination. (Ord. 726 § 1 (part), 1977; Ord. 720 § 1.1, 1976)

6.08.020 Business.

“Business” includes professions, trades, and occupations and all and every kind of calling whether or not carried on for profit. (Ord. 720 § 1.2, 1976)

6.08.030 City.

“City” means the city of South San Francisco, a municipal corporation of the state of California, in its present incorporated form or in any later reorganized, consolidated, enlarged or reincorporated form. (Ord. 720 § 1.3, 1976)

6.08.040 Collector.

“Collector” means the finance director or other city officer charged with the administration of this chapter and Chapters 6.04, 6.12 and 6.16. (Ord 720 § 1.4, 1976)

6.08.050 Employee.

“Employee” means all persons engaged in the operation of conduct of the business, whether as owner, any member of the owner’s family, partner, manager and any and all other persons employed or working in the business. (Ord. 720 § 1.5, 1976)

6.08.060 Engaging in business.

“Engaging in business” means commencing, carrying on, conducting, managing, or continuing in business or the exercise of corporate or franchise powers, or engaging in liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business. (Ord. 720 § 1.6, 1976)

6.08.070 Fixed place of business.

“Fixed place of business” means a place of business regularly kept open, with someone in charge thereof for the transaction of the particular business engaged in during the hours customary to transact such business. (Ord. 720 § 1.7, 1976)

6.08.080 Person.

“Person” means all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, Massachusetts business, or common law trusts, societies, and individuals transacting the carrying on any business in the city, other than as an employee. (Ord. 720 § 1.8, 1976)

6.08.090 Sale or sell.

“Sale” or “sell” means the making of any transfer of title, in any manner or by any means whatsoever, to property for a price, and to serving, supplying or furnishing for a price of any property fabricated or made at the special order of consumers who do or do not furnish directly or indirectly the specifications therefor, and a transaction whereby the possession of property is transferred, but the seller retains the title as security for the payment of the price shall likewise be deemed a sale. The foregoing definitions shall not be deemed to exclude any transaction which is or which, in effect, results in a sale within the contemplation of the law. (Ord. 720 § 1.9, 1976)

6.08.100 Specific definitions.

“Specific definitions” means business classifications as described in Chapter 6.16. (Ord. 720 § 1.10, 1976)

6.08.110 Sworn statement or declaration under oath.

“Sworn statement” or “declaration under oath” means an affidavit sworn to before a person authorized to take oaths, or a declaration or certification made under penalty of perjury. (Ord. 720 § 1.11, 1976)

Chapter 6.12 LICENSING PROCEDURES

6.12.010 License required.

A. There are imposed upon the businesses, trades, professions, callings and occupations specified in Chapter 6.16 license taxes in the amounts prescribed in Chapter 6.16.

B. It is unlawful for any person to transact and carry on any business, trade, profession, calling or occupation in the city without first having procured a license from the city so to do and paying the tax prescribed in Chapter 6.16 or without complying with any and all applicable provisions of this chapter and Chapters 6.04, 6.08 and 6.16.

C. This section shall not be construed to require any person to obtain a license prior to doing business within the city if such requirement conflicts with applicable statutes of the United States or of the state of California. Persons not so required to obtain a license prior to doing business within the city nevertheless shall be liable for payment of the tax imposed by Chapter 6.16. (Ord. 720 § 3.14, 1976)

6.12.020 Application—First license.

A. Upon a person making application for the first license to be issued under this chapter or for a newly-established business, such person shall furnish to the collector a sworn declaration, upon a form provided by the collector, including but not limited to the following information:

1. The exact nature or kind of business for which a license is requested;
2. The place where such business is to be carried on and, if the same is not to be carried on at any permanent place of business, the place of residences of the owners of same;
3. In the event that application is made for the issuance of a license to a person doing business under a fictitious name, the application shall set forth the names and places of residences of those owning said business;
4. In the event that the application is made for the issuance of a license to a corporation or a partnership, the application shall set forth the names and places of residences of the officers or partners thereof;
5. In all cases where the amount of license tax to be paid is measured by gross receipts, the application shall set forth such information as may be therein required and as may be necessary to determine the amount of the license tax to be paid by the applicant;
6. In all cases where the amount of license tax to be paid is measured in whole or in part by the number of employees, the applicant shall set forth such information as may be therein required and as may be necessary to determine the amount of the license tax to be paid by the applicant;
7. If the application is for a business regulated by the Contractor’s License Law of the State of California, the applicant shall include in the declaration or furnish separately, as required by the collector, the class of license issued by the state, date of issuance, number and effective date; if the business is exempt, the applicant shall furnish proof thereof;
8. Any further information which the collector may require to enable him or her to issue the type of license applied for and determine the license tax to be paid.

B. If the amount of the license tax to be paid by the applicant is measured by gross receipts, or in whole or in

part by the number of employees, he or she shall estimate the gross receipts or the number of employees for the period to be covered by the license to be issued. Such estimate, if accepted by the collector as reasonable, shall be used in determining the amount of license tax to be paid by the applicant; provided, however, the amount of the license tax so determined shall be tentative only, and such person shall, within thirty days after the expiration of the period for which such license was issued, furnish the collector with a sworn statement, upon a form furnished by the collector, showing the actual gross receipts or number of employees during the period of such license, and the license tax for such period shall be finally ascertained and paid in the manner provided by this chapter and Chapters 6.04 and 6.16, after deducting from the payment found to be due, the amount paid at the time such first license was issued.

C. The collector shall not issue to any such person another license for the same or any other business, until such person has furnished to him or her the sworn declaration and paid the license tax as required. (Ord. 720 § 3.1, 1976)

6.12.030 Contents of license.

Every person required to have a license under the provisions of this chapter and Chapters 6.04, 6.08 and 6.16 shall make application as prescribed in this chapter for the same to the collector of the city, and upon the payment of the prescribed license tax the collector shall issue to such person a license which shall contain the following information:

- A. The name of the person to whom the license is issued;
 - B. The business licensed;
 - C. The place where such business is to be transacted and carried on;
 - D. The date of the expiration of such license;
 - E. The number and date of issuance of a certificate of occupancy if applicable; and
 - F. Such other information as may be necessary for the enforcement of the provisions of this Ordinance.
- (Ord. 720 § 3.3, 1976)

6.12.040 Branch licenses.

A separate license must be obtained for each branch establishment of a business and for each location of independent business operations using the same name. A single business that operates from multiple locations but as a unified entity shall not require a separate business license for each location.. (Ord. 1391.1 § 7, 2008; Ord. 720 § 3.2, 1976)

6.12.050 Vehicle tags.

It is unlawful for any person to drive or operate, or use or cause to be driven, operated or used, any vehicle in the conduct of his business within the city without the vehicle tag attached as required, or to remove or deface or cover up same, or to place such vehicle tag upon any vehicle other than a vehicle used by the applicant in his business, or drive or operate or cause to be driven or operated any such vehicle more than thirty days after the expiration of the period for which any license was issued without payment of a new license fee. Subsequent to the issuance of any business license and prior to the expiration date, any licensee using any vehicle in his business for which a tag has not been issued shall procure a tag for such vehicle from the collector. Upon the payment of a business license fee, the collector shall deliver to the licensee one suitable tag representing such business license, which tag shall be securely fastened at a conspicuous place upon such vehicle. (Ord. 720 § 3.15, 1976)

6.12.060 Transfers.

No license granted or issued under this chapter or Chapters 6.04, 6.08, or 6.16 shall be in any manner transferred or assigned, or authorize any person other than the person named in the license to carry on the business therein named or to transact such business in any place other than the place or location therein named without the written approval of the collector endorsed thereon. At the time such license is assigned or transferred or the place of location for the carrying on of such business is changed, the person applying for such transfer or change shall pay the collector a fee of ten dollars for each assignment or transfer. (Ord. 720 § 3.13, 1976)

6.12.070 Duplicate licenses.

A duplicate license may be issued by the collector to replace any license previously issued under this chapter which has been lost or destroyed upon the licensee submitting proof of such fact, and at the time of filing such statement paying to the collector a duplicate license fee of ten dollars. (Ord. 720 § 3.5, 1976)

6.12.080 Display of license.

A. Any licensee transacting and carrying on business at a fixed place of business in the city shall keep the license posted in a conspicuous place upon the premises where such business is carried on.

B. Any licensee transacting and carrying on business but not operating at a fixed place of business in the city shall keep the license upon his or her person at all times while transacting and carrying on the business for which it is issued.

C. Whenever identifying stickers, tags, plates, or symbols have been issued for each vehicle, device, machine, or other piece of equipment included in the measure of a license tax, the person to whom such stickers, tags, plates, or symbols have been issued shall keep firmly affixed upon each vehicle, device, machine, or piece of equipment the identifying sticker, tag, plate, or symbol which has been issued therefor at such locations as are designated by the collector. Such sticker, tag, plate, or symbol shall not be removed from any vehicle, device, machine, or piece of equipment kept in use, during the period for which the sticker, tag, plate, or symbol is issued.

D. No person shall fail to affix as required in this section any identifying sticker, tag, plate, or symbol to the vehicle, device, machine, or piece of equipment, for which it has been issued at the location designated by the collector, or give away, sell, or transfer such identifying sticker, tag, plate or symbol to another person, or to permit its use by another person. (Ord. 720 § 3.10, 1976)

6.12.090 Renewals.

In all cases, the applicant for the renewal of a license shall submit to the collector, for his or her guidance in ascertaining the amount of the license tax to be paid by the applicant, a sworn statement, upon a form to be provided by the collector, setting forth such information concerning the applicant's business during the preceding year as may be required by the collector to enable him or her to ascertain the amount of the license tax to be paid by said applicant pursuant to the provisions of this chapter and Chapters 6.04, 6.08 and 6.16, and a declaration substantially in the following form:

“I declare, under penalty of making a false declaration, that I am authorized to make this statement, and that to the best of my knowledge and belief it is a true, correct and complete statement made in good faith for the period stated.”

Changes in the type of business activity conducted, the number of employees, or other factors may result in a change of the applicable business license tax at the time of renewal. (Ord. 1391.1 § 8, 2008; Ord. 720 § 3.11, 1976)

6.12.100 Peddlers' and solicitors' identification.

The police department shall issue an identification card to each person licensed as a solicitor, or door to door peddler, and each employee for use in conducting such business. Street vendors, as defined and regulated in Chapter 6.90 of this title are exempt from this identification card requirement. (Ord. 1028 § 3, 1988; Ord. 720 § 3.8, 1976)

6.12.110 Examination of books, records and witnesses.

The collector or any authorized employee is authorized to examine the books, papers and records of any person subject to this chapter and Chapters 6.04, 6.08, and 6.16 for the purpose of verifying the accuracy of any return made or, if no return was made, to ascertain the license fees due. Every person subject to the provisions of this chapter and Chapters 6.04, 6.08, and 6.16 is required to furnish to the collector, or his duly authorized agent or employee, the means, facilities and opportunity for making such examination and investigations. The collector is authorized to examine any person under oath and compel the production of books, papers and records for the purpose of verifying the accuracy of any return made, or if no return was made, to ascertain the license fees due under Chapter 6.16. (Ord. 720 § 3.6, 1976)

6.12.120 Information confidential.

A. It is unlawful for the collector or any person having an administrative duty under the provisions of this chapter and Chapters 6.04, 6.08, and 6.16 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 obtain a license, or pay a license tax; 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.

B. Nothing in this section shall be construed to prevent:

1. 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 Chapter 6.04 or collecting taxes imposed under Chapter 6.16;
2. The disclosure of information to or the examination of records by federal or state officials, or the tax officials of another city or county, or city and county, if a reciprocal arrangement exists, or to a grand jury or court of law, upon subpoena;
3. The disclosure of information and results of examination of records of particular taxpayers, or relating to particular taxpayers, to a court of law in a proceeding brought to determine the existence or amount of any license tax liability of the particular taxpayers to the city;
4. The disclosure after the filing of a written request to that effect, to the taxpayer himself, or to his 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 opinion the public interest would suffer thereby;

5. The disclosure of the names and addresses of persons to whom licenses have been issued, and the general type or nature of their business and, in the event of such disclosure, the collector may charge the actual cost incurred in furnishing the information;

6. The disclosure by way of public meeting or otherwise of such information as may be necessary to the city council in order to permit it to be fully advised as to the facts when a taxpayer files a claim for refund of license taxes, or submits an offer of compromise with regard to a claim asserted against him by the city for license taxes, or when acting upon any other matter;

7. The disclosure of general statistics regarding taxes collected or business done in the city. (Ord. 720 § 3.7, 1976)

6.12.130 Nonconclusiveness of statements—Recordkeeping.

A. No declarations or statements shall be conclusive as to the matters set forth therein, 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 declarations or statement and each of the several items therein contained shall be subject to audit and verification by the collector, his deputies, or authorized employees of the city, who are authorized to examine, audit, and inspect such books and records of any licensee or applicant for license, as may be necessary in their judgment to verify or ascertain the amount of license fee due.

B. All persons subject to the gross receipts license tax computation of this chapter and Chapters 6.04, 6.08, and 6.16 shall keep complete records of business transactions, including sales, receipts, purchases, and other expenditures, and shall retain all such records for examination by the collector. All persons subject to the number of employees in whole or in part in the license tax computation of this chapter and Chapters 6.04, 6.08, and 6.16 shall keep complete records of business transactions, including sales, receipts, purchases, and other expenditures, and shall retain all such records for examination by the collector. Such records shall be maintained for a period of at least three years. No person required to keep records under this section shall refuse to allow authorized representatives of the collector to examine said records at reasonable times and places. (Ord. 720 § 3.4, 1976)

6.12.140 Payment due date—Exceptions—Proration.

A. Unless otherwise specifically provided, all annual license taxes, under the provisions of this chapter and Chapters 6.04, 6.08, and 6.16, shall be due and payable in advance on the first day of January of each year, provided that license taxes covering new operations, commenced after the first day of January may be prorated as follows:

1. A business commenced more than three months after the beginning of the calendar year, and less than six months after the beginning of the calendar year, three-fourths of the annual license tax shall be paid; and
2. A business commenced more than six months after the beginning of the calendar year, and more than three months before the end of the calendar year, one-half of the license tax shall be paid; and
3. A business commenced more than nine months after the beginning of the calendar year, one-fourth of the license tax shall be paid.

B. If the amount of the license tax to be paid is measured by gross receipts, the license tax shall be due and payable quarterly in advance on January 1st, April 1st, July 1st and October 1st of each calendar year. Notwithstanding the foregoing, licenses issued to businesses paying a tax measured by gross receipts shall be valid for the entire calendar year and shall be renewed by said businesses annually on January 1st of each year.

C. Taxes for other licenses shall be due and payable as set forth in this chapter and Chapters 6.04, 6.08 and

6.16. (Ord. 904 § 2, 1982; Ord. 720 § 3.12, 1976)

6.12.150 Delinquent payments—Penalty.

A. For failure to pay a license tax when due, the collector shall add a penalty of ten percent of said license tax on the thirtieth day after the due date thereof and an additional fifteen percent on the sixtieth day after the due date thereof.

B. No license or sticker, tag, plate, or symbol shall be issued, nor one which has been suspended or revoked shall be reinstated or reissued, to any person, who at the time of applying therefor, is indebted to the city for any delinquent license taxes, unless such person, with the consent of the collector, enters into a written agreement with the city, through the collector, to pay such delinquent taxes, plus seven percent simple annual interest upon the unpaid balance, in monthly installments, or oftener, extending over a period of not to exceed one year.

C. In any agreement so entered into, such person shall acknowledge the obligation owed to the city and agree that, in the event of failure to make timely payment of any installment, the whole amount unpaid shall become immediately due and payable and that his current license shall be revocable by the collector upon thirty days' notice. In the event legal action is brought by the city to enforce collection of any amount included in the agreement, such person shall pay all costs of suit incurred by the city or its assignee, including a reasonable attorney's fee. The execution of such an agreement shall not prevent the prior accrual of penalties on unpaid balances at the rate provided in this section, but no penalties shall accrue on account of taxes included in the agreement, after the execution of the agreement, and the payment of the first installment and during such time as such person shall not be in breach of the agreement. (Ord. 720 § 3.9, 1976)

Chapter 6.16 LICENSE TAXES

6.16.010 Generally.

This chapter constitutes the license tax provisions. Every person transacting and carrying on the businesses enumerated in this chapter shall pay a license tax as set forth in this chapter. (Ord. 720 § 4 (part), 1976)

6.16.020 Auctioneer.

(a) "Auctioneer" means a person who, except at court sales, sells or offers for sale any real or personal property at auction.

(b) The license tax is one hundred dollars per day payable in advance for each day an auction is to be conducted ("auction day").

(c) Ten business days before the auction sale, the applicant for the license shall file with the collector an itemized list identifying and describing the property to be auctioned. (Ord. 1391.1 § 9, 2008; Ord. 720 § 4.1, 1976)

6.16.030 Business and personal service.

(a) "Business and personal services" means any business providing services, repairs or improvements to or on real property; renting or leasing personal property to businesses or persons; or providing services to persons such as but not limited to, laundries, cleaning and dyeing, shoe repair, barber and beauty shops, and photographic studies.

(b) The license tax is seventy-five dollars per year plus five dollars for each employee with a maximum tax of one thousand dollars unless the business or personal service is specifically taxed by another provision of this

chapter in which event such specific tax shall apply. (Ord. 911 § 1, 1982; Ord. 751 § 1 (part), 1977; Ord. 720 § 4.2, 1976)

6.16.035 Card room.

(a) “Card room” means any building or structure, or any portion of a building or structure or any premises or place, wherein in return for any fee, charge, thing of value or other compensation, any person or persons is or are permitted to play a card game or card games. The term “card room” is synonymous with the term “gaming club” as used in the Gaming Registration Act (commencing at Section 19800 of the Business and Professions Code).

(b) “Card room operator” means any person as defined herein who owns, operates, manages or is otherwise financially interested in a card room as defined in subsection (a).

(c) “Card table” means any table upon which any card game is played in a card room.

(d) “Card table rate” means the twenty-five dollar per card table per year license tax payable by a card room operator. (Ord. 1391.1 § 10, 2008; Ord. 976 § 1, 1985)

6.16.040 Coin, token or card-operated machine operator.

(a) “Coin-operated machine” means a machine, device, contrivance or apparatus which upon deposit of a coin, plate, token, disk, card, slug or key into a slot, receptacle or other opening or for payment of a consideration permits participation in a lawful game or offers amusement, information, music, goods or services.

(b) “Distributor” means any person who, as owner, agent, employee or otherwise, distributes, places, installs or delivers a coin-operated machine to any premises in the city or who keeps or stores within the city any such coin-operated machine for the purpose of distributing, placing, installing or delivering the same.

(c) “Operator” means any person who, as owner, lessee, employee, agent or otherwise, operates, installs, keeps, maintains, permits or allows to be operated, installed or maintained, any coin-operated machine in or upon any premises owned, leased, managed, operated or controlled by such person within the city.

(d) “Owner” means any distributor or operator of coin-operated machines who owns the machines in question. Owner does not include an operator who is otherwise licensed to do business in this city and who owns and operates coin-operated machines other than “coin-operated amusement devices” as defined in Chapter 6.44 of this code as an incidental activity in conjunction with said licensed business.

(e) The license tax payable by owner shall be one percent of the gross receipts without deduction therefrom. (Ord. 1391.1 § 11, 2008; Ord. 888 § 1, 1982; Ord. 751 § 1 (part), 1977; Ord. 720 § 4.5, 1976)

6.16.045 Proof of gross receipts.

In order to determine the dollar figure represented by one percent of gross receipts of a coin-operated amusement device as defined in Chapter 6.44 of this code, the following procedure shall be used:

(a) All amusement devices installed in businesses in South San Francisco shall be equipped with metering devices if technically feasible. Gross receipts for a given year shall be based upon readings of said meters, and shall be evidenced by receipts signed by the distributor and operator each time money is retrieved from the device. Receipts shall be compiled, tabulated and presented to the city finance department each year when a license is renewed.

(b) In case of operators or distributors making an initial application for a license for coin-operated amusement devices in South San Francisco, or in the case of an application to license amusement devices which cannot be made to accept meters, proof of a prior year’s gross receipts shall be given. Said proof shall be in the form of

either a declaration under penalty of perjury or a report provided by a certified public accountant acting as an external auditor. Said report shall be funded by the operator or distributor applying for the license and renewal.

(c) In the case of an application by a distributor or operator having no prior experience with coin-operated amusement devices, gross receipts shall be estimated at the rate of thirty dollars for each projected day of operation. For the purpose of this section, a “day of operation” shall include each day in which the machine is physically located in the business and the business is open. (Ord. 888 § 2, 1982)

6.16.047 Commercial parking facility.

(a) Commercial Parking Facility Defined. “Commercial parking facility” means any privately owned or operated facility which provides, for any form of consideration, parking or storage for motor vehicles, motorcycles, trailers, bicycles or other similar means of conveyance for passengers or property. Privately owned or operated facilities, which would otherwise be within the foregoing definition of “commercial parking facility,” are excluded from that definition when rented appurtenant to the rental of residential-dwelling units which are not otherwise required to be licensed pursuant to this chapter.

(b) “Operator” means any person who, as owner, lessee, employee, agent or otherwise, operates, maintains, manages, keeps, permits or allows to be operated, maintained, managed or keep any commercial parking facility in or upon any premises owned, leased, managed, operated or controlled by such person within the city.

(c) The license tax payable by operator shall be eight percent of the gross receipts received from facilities operated within South San Francisco without deduction therefrom.

(d) This section shall become operative and the tax set forth herein shall be imposed on January 1st, 1983. (Ord. 1346 § 2, 2004; Ord. 1134 § 1, 1993; Ord. 918 § 1, 1983; Ord. 904 § 3, 1982)

6.16.050 Construction contractor.

(a) “Construction contractor” means a person conducting or carrying on a business and who undertakes to, or offers to undertake to, or purports to have the capacity to undertake to, or submits bids to, or does him or herself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck, or demolish any building, highway, road, railroad, excavation or other structure, project, development or improvement, including excavation and moving of earth, rock, sand and similar materials or filling and grading of land, or to do any part thereof, including the erection of scaffolding or other structures or work in connection therewith, acting as a general contractor, prime contractor, subcontractor or specialty contractor.

(b) The license tax is one hundred fifty dollars for a general or prime contractor and one hundred twenty-five dollars for a subcontractor or specialty contractor (“contractor/subcontractor rate”). (Ord. 1391.1 § 12, 2008; Ord. 911 § 2, 1982; Ord. 720 § 4.6, 1976)

6.16.060 Junk collector/recycler.

(a) Each business or person that operates as a junk collector or recycler within South San Francisco shall pay an annual business license tax equal to the greater of two hundred dollars or four percent of the gross receipts derived from the collection of recyclable/salvageable materials within South San Francisco (“junk collector/recycler rate”). A recyclable/salvageable material shall be as defined in Section 6.56.010 and Section 8.28.020. With the exception of the initial payment, the taxes owed pursuant to this section shall be paid quarterly and shall be due and payable on April 30th, July 31st, October 31st, and January 31st of each year. An initial payment of two hundred dollars shall be required at the time that the business license is requested. The two hundred dollar payment shall be credited against the first quarterly payment thereafter due. This provision shall not apply to a business that operates on a franchise as defined in Section 6.16.130

(b) All junk collectors who are issued a junk collectors permit to conduct a junk collectors business involving the collection of recyclable/salvageable materials shall submit quarterly reports and an annual report to the city's finance director for purposes of compliance with this section.

(c) The following information shall be furnished by each junk collector permitted by the city in its quarterly reports:

(1) The number of accounts that the junk collector has in the city;

(2) The total revenue received from charges for the collection of recyclable/salvageable materials from accounts within the city;

(3) A calculation of four percent of gross receipts earned during that quarter from the collection of recyclable/salvageable materials within the city;

(4) Total tonnage of recyclable/salvageable material collected by the junk collector from sources in South San Francisco;

(5) Total tonnage of each type of recyclable/salvageable material collected by the junk collector from sources in South San Francisco.

The quarterly reporting periods shall be from January 1st through March 31st, April 1st through June 30th, July 1st through September 30th, and October 1st through December 31st.

(d) Each junk collector permitted by the city shall furnish the following information in its annual report: the business name, address, telephone number and contact person of each account which is serviced by the junk collector; the date that the account service began and ended as applicable and the total annual charge to the account for service, and total annual revenue derived from service charges for the calendar year.

(e) Failure to produce a quarterly or annual report may result in revocation or suspension of the junk collector's permit pursuant to Section 6.56.070 of this code. (Ord. 1391.1 § 13, 2008; Ord. 1154 § 1, 1994; Ord. 720 § 4.7, 1976)

6.16.070 (Reserved).

6.16.080 Manufacturer.

(a) "Manufacturer" means a person who makes, contrives or produces by industrial art or process any goods, wares, merchandise, substance or commodity, including food, food products, or beverages.

(b) The license tax is seventy-five dollars plus fifteen dollars for each employee ("manufacturing rate"). (Ord. 1391.1 § 15, 2008; Ord. 911 § 3, 1982; Ord. 720 § 4.9, 1976)

6.16.090 (Reserved).

6.16.100 (Reserved).

6.16.110 Peddler or solicitor.

(a) "Peddler" means any person going from house to house, place to place, or in or along the streets within the city selling and making immediate delivery or offering for sale and immediate delivery, any goods, wares, merchandise, or anything of value, in possession of the peddler, except such goods, wares and merchandise to manufacturers, wholesalers, jobbers or retailers, for the purpose of resale.

(b) "Solicitor" means a person who engages in the business of going from house to house, place to place, or in or along the streets within the city selling or taking orders for, or offering to sell or take orders for, goods, wares, merchandise or other things of value for future delivery or for the services to be performed in the future.

(c) The license tax shall be as follows: a fixed fee of seventy-five dollars plus fifteen dollars multiplied by the average number of employees plus two hundred fifty dollars per vehicle used in by the business in the city ("peddler/solicitor rate").

(d) When all conditions precedent have been complied with, the collector shall issue to the applicant a license or permit, as the case may be, which shall be carried on the applicant's person at all times while conducting the business of solicitor within the city and, upon request, shall be displayed to any citizen or to police officers and other city officials. Each license or permit, which shall be in the form of a card as above provided, shall bear a picture, one and one-half inches by one and one-half inches, of the licensee or permittee and shall show, in clearly legible letters and figures, the following information:

- (1) The name of the city of South San Francisco;
- (2) The name and address of the licensee or permittee and the company that he represents;
- (3) The expiration date; and
- (4) In the case of a permit, the name and address of the license holder.

In addition, said card shall bear the imprint of the official seal of the city and the signature of the license clerk, and, further, on the reverse side thereof, shall have the fingerprints of the licensee or permittee.

(e) Every person engaged in the business of soliciting shall first pay to the department of finance the license tax specified in this section and, thereafter, prior to receiving such license or permit, or renewal thereof, shall report to the police department of the city and furnish said department with all the following information:

(1) Permanent residence address and telephone number of applicant, together with his or her regular mailing address;

(2) Up-to-date medical certificates (not more than ten days old), issued by a licensed physician and establishing that neither the applicant nor any of the persons intended to be employed by him or her for the purpose of soliciting within the city, including any and all partners, agents, servants, or crew members, is afflicted with a communicable disease of any type or description; each person so afflicted shall be denied a license or permit until such time as he or she shall present a medical certificate showing him or her to be free from any such communicable disease;

(3) Each applicant and all partners, agents, employees, servants, or crew members shall submit to fingerprinting by the police department for identification purposes; it shall be the duty of the police department to check all of said fingerprints with the Federal Bureau of Investigation and the California Criminal Intelligence Bureau. If the police department ascertains that the applicant, or any of said persons, has a criminal record, or is of undesirable character, it shall be the duty of the chief of police to report such matter, at the earliest possible date, to the city council, with his recommendation, and, in the meantime, no license or permit, as the case may be, shall be issued to such person, pending action by the city council. If, upon the police report, such person is denied a license or permit, or if he or she withdraws his or her application after the police department has commenced its investigation, he or she shall be entitled to a refund of the tax paid to the collector as specified in this section; provided, however, that there shall be deducted therefrom the sum of fifty dollars to be retained by the city as reimbursement for the cost of making each investigation;

(4) The provisions of this section with respect to fingerprinting, health certificates, and police investigation shall apply to all persons soliciting within the confines of the city whether such person is subject to the payment of a business license fee or not. All persons exempt from the payment of such business license fee shall, nevertheless, be required to carry a card containing the same information and data as specified in this section, and shall pay to the collector the sum of fifty dollars annually for the purpose of defraying the expense of

fingerprinting, police investigation, and preparation of license or permit card, which must be renewed each year.

(5) It is unlawful for any person to solicit:

(A) At any time at any building where there is a posted sign stating “no solicitors,” or words to that effect, unless the occupant has previously granted permission,

(B) At any time at any building between the hours of nine p.m. and nine a.m.,

(C) In a congested area where the solicitation impedes the public. For the purpose of this section, the judgment of a police officer, exercised in good faith, shall be deemed conclusive as to whether the area is congested or the public impeded. (Ord. 1391.1 § 18, 2008; Ord. 751 § 1 (part), 1977; Ord. 723 § 1 (part), 1976; Ord. 720 § 4.12, 1976)

6.16.120 Professional-semiprofessional related business.

(a) “Business” means a person engaged in each of the following or any combination thereof:

(1) Accountant, acupuncturist, advertising, analyst, appraiser, architect, artist, assayer, attorney;

(2) Bacteriologist, bail bond broker, broker, business opportunity broker, business and safety consultant;

(3) Cemetery broker, chemist, chiropodist, chiropractor, collection agency or mercantile agency, commercial artist, commission merchant;

(4) Dentist, designer or decorator, discount finance company, drugless practitioner (provided, however, that this section shall not apply to persons who treat the sick through prayer or spiritual means);

(5) Electrologist, engineer, entomologist, finance company;

(6) Geologist;

(7) Herbalist (prescriber);

(8) Illustrator or show card writer, insurance adjuster or claims adjuster, insurance broker, investment and investment trust;

(9) Laboratory, landscape architect, lapidary;

(10) Map maker or cartographer, mineralogist, moneylender or money broker, mortician;

(11) Naprapath and naturopath;

(12) Oculist, oil and gas broker, optometrist, osteopath;

(13) Physician, psychiatrist, psychologist;

(14) Real estate broker;

(15) Stock and bond broker, surveyor;

(16) Tax counselor, taxidermist;

(17) Veterinarian;

(18) Design professional, including computer or graphic design;

(19) Computer programmer;

(20) Planner or architect;

(21) Surveyor, inspector, or map professional.

(b) The license tax is as follows:

(1) One natural person conducting such a business, a tax of one hundred fifty dollars;

(2) Two or more natural persons conducting such a business as an association, partnership, or professional

corporation, a tax of one hundred fifty dollars plus one hundred fifty dollars for each natural person participating as an associate, partner or member of the professional corporation (“professional/semi-professional rate”). (Ord. 1391.1 § 19, 2008; Ord. 911 § 4, 1982; Ord. 726 § 1 (part), 1977; Ord. 720 § 4.14, 1976)

6.16.130 Public utilities.

(a) “Public utilities” means public utilities operating within the city except those which pay a city tax pursuant to a franchise.

(b) Unless otherwise prohibited by law, the license tax is five thousand dollars (“public utility rate”). (Ord. 1391.1 § 20, 2008; Ord. 720 § 4.16, 1976)

6.16.140 Recreation and entertainment.

(a) “Recreation and entertainment” means bowling alleys, circus or similar exhibition, carnival or similar event, boxing or wrestling exhibition, motion picture exhibitions or any other business providing entertainment, recreation or amusement.

(b) The license taxes (“entertainment rate”) are as follows:

(1) Bowling alley, a tax of fifty dollars for each alley;

(2) Circus or similar exhibition, a tax of five hundred dollars for the first day and one hundred dollars for each additional day;

(3) Carnival or similar event, a tax of five hundred dollars for the first day and one hundred dollars for each additional day;

(4) Boxing or wrestling exhibition, a tax of five hundred dollars for each exhibition;

(5) Motion picture exhibition, a tax of two dollars per seat;

(6) Other businesses providing entertainment, recreation or amusement not specifically taxed by this section or other provisions of this chapter, a tax of one hundred dollars. (Ord. 1391.1 § 21, 2008; Ord. 720 § 4.17, 1976)

6.16.150 Rental of residential property.

(a) “Rental of commercial residential property” means a person conducting or operating a hotel, motel or apartment house containing five or more dwelling units, and containing a rental office on site.

(b) The license tax is seventy-five dollars plus five dollars per dwelling unit, whether occupied or vacant (“residential property rental rate”). (Ord. 1391.1 § 22, 2008; Ord. 911 § 5, 1982; Ord. 751 § 1 (part), 1977; Ord. 720 § 4.18, 1976)

6.16.160 (Reserved).

6.16.170 (Reserved).

6.16.190 Temporary vendor.

(a) “Temporary vendor” means any person who engages in temporary or transient business in the city, selling goods, wares, merchandise or any other thing of value with the intention of conducting such business in the city for a period of less than six months and who, for the purpose of carrying on such business, hires, leases or

occupies any room, vacant lot, building or other place for the exhibition or sale of goods, wares, merchandise or other thing of value for a period of less than six months; provided, however, that this section shall not apply to sample rooms for the display and taking orders for goods at wholesale.

(b) The license tax is fifty dollars per day (“temporary vendor rate”). (Ord. 1391.1 § 24, 2008; Ord. 720 § 4.22, 1976)

6.16.200 Trailer and mobile home parks.

(a). “Trailer and mobile home parks” means a place where trailers or mobile homes are placed or parked for use of occupants for dwelling purposes.

(b) The license tax is seventy-five dollars plus five dollars per space (“trailer park rate”). (Ord. 1391.1 § 25, 2008; Ord. 911 § 7, 1982; Ord. 751 § 1 (part), 1977; Ord. 720 § 4.23, 1976)

6.16.210 Transportation of persons.

(a) “Transportation of persons” means the carrying of persons in the city by a person not otherwise licensed by this chapter. This section shall not apply to public transit agencies such as SamTrans, BART, their successor agencies, or any other public transit agencies, but shall apply to private carriers who have an office or commercial garage or warehouse in the city and rent out their vehicles for a fee to public transportation companies.

(b) The license tax is two hundred fifty dollars per vehicle plus fifteen dollars multiplied by the average number of employees (“transportation of persons rate”). (Ord. 1391.1 § 26, 2008; Ord. 911 § 8, 1982; Ord. 720 § 4.24, 1976)

6.16.220 Warehousing.

(a) “Warehousing” means any business operation where the principal business activity involves the storage and warehousing of goods, merchandise, packages, mail, or household furniture or goods in the city. Warehousing includes the temporary storage or processing of mail or packages for purposes of sorting or preparing for redelivery.

(b) A business subject to the Warehousing Activities Rate may be exempt if it is a carrier of household goods or owns or operates motor vehicles in the transportation of property for hire and therefore engages in intercity transportation business within the meaning of Household Goods Carriers Uniform Business License Tax Act (Cal. Pub. Util. Code Sections 5325 et seq.). A business claiming such an exemption must follow the procedure prescribed in Sections 6.04.040 and 6.04.050 of this code.

(c) A business operation that has a warehousing component, but which has retail or wholesale sales, research and development, or manufacturing as its principal business activity within the city, shall be classified as another business type for the purposes of calculating the business license tax, as provided for in Section 6.04.110 of this code. In determining the proper category for a business with a warehousing component, the collector shall consider whether the business uses its warehouse space for any of the following:

(1) The manufacture of products, including food or beverage products at the same location by that same company.

(2) The internal use of a stored commodity to be consumed primarily by that business itself, such as the following items when used by the business in the course of transacting its own business: office supplies, lab equipment, automotive parts or supplies, or chemical or testing products.

(3) Servicing the retail, wholesale, or manufacturing activities of that same business within the city.

(4) Wholesale sales. “Wholesale sales” means sale of goods, wares, or merchandise for the purpose of resale in the regular course of business by a person not otherwise licensed by this chapter.

(D) The license tax for a warehousing business not otherwise excluded in subdivision (C) of this section or elsewhere in this chapter is a seventy-five dollar fixed rate plus fifteen dollars multiplied by the average number of employees (“warehouse activities rate”). (Ord. 1391.1 § 27, 2008; Ord. 911 § 9, 1982; Ord. 720 § 4.25, 1976)

6.16.230 Wholesale sales.

(a) “Wholesale sales” means sale of goods, wares, or merchandise for the purpose of resale in the regular course of business by a person not otherwise licensed by this chapter.

(b) The license tax is seventy-five dollars plus five dollars for each employee, with a maximum tax of one thousand dollars. (Ord. 911 § 10, 1982; Ord. 720 § 4.26, 1976)

6.16.240 Other businesses.

Businesses not assigned a specific business license tax rate by this chapter or exempted by the provisions of this chapter or Chapters 6.04 through 6.16 shall pay the general license tax rate listed in Section 6.04.123 of this code. (Ord. 1391.1 § 28, 2008; Ord. 911 § 11, 1982; Ord. 720 § 4.3, 1976)