

## LICENSES GENERALLY

**8.1 License Tax.** A business and occupational license tax shall be levied upon and be collected from every person, firm or corporation located within the Town of Lake City, Colorado, and exercising the privilege of carrying on or engaging in any business, trade, occupation or profession. Each of said license tax amounts shall be payable according to the amounts specified for the business, trade, occupation or profession as hereinafter set forth, unless otherwise specifically stated, being the amounts payable as a business and occupational license tax for exercising the privilege of carrying on or engaging in such business, trade, occupation or profession mentioned for each year. It shall be unlawful for any person, firm or corporation to carry on or engage in any business, trade, occupation or profession with the Town of Lake City or without having first paid the license tax therefor, as provided herein and having complied with the terms herein.

**8.2 Definitions.** Wherever the word "person" is used herein it shall be construed to mean domestic and foreign corporations, associations, syndicates, joint stock companies, firms, partnerships of every kind, trusts, societies and individuals. Wherever the word "business" is used herein it shall be construed to mean and include trades, occupations, professions and all and every kind of calling or enterprise carried on for profit or livelihood, whether or not specifically enumerated herein, carried on by a person on his own behalf and not as the employee of another.

**8.3 Business and Professions to be Licensed.** Every person engaged in any business, trade, occupation or profession shall pay the license tax or taxes hereinafter specified.

**8.4 Annual Tax.** The annual license tax for each business and occupation shall be the sum of \$15.00 except that annual license fee for hotels, motels, tourist cabins and trailer courts having two or less rental units shall be the sum of \$5.00.

**8.5 Separate Tax for Each Business Unit Under Single Ownership.** In cases where a business is operating as separate units in different locations under the same owner, even though similar in nature, each such separate unit shall be subject to a separate and full tax under this Ordinance.

**8.6 Business of Different Nature Operating in One Unit by Single Owner.** In cases where two or more businesses are operated by the same owner in the same or adjacent business units and where one is clearly not an adjunct to the other, the license tax shall be applied to each separate business. On the other hand, where two or more businesses are classified herein as operated by the same owner in the same or adjacent business units, and where one is clearly an adjunct to the other, the license tax may be computed on the two or more businesses as being one business, provided, however, that no hotel, motel, tourist cabin or trailer court shall be deemed to be operated as an adjunct business unit with any other business unit.

**8.7 Period of Licenses.** All licenses shall cover a period of one year, beginning July 1 of each year and ending June 30 of the following year, unless otherwise herein provided.

**8.8 Method of Collection.** The Town Clerk shall be charged with the administration and collection of tax licenses under this section. It shall be his duty to notify every known business, trade, occupation and professional enterprise in operation with the Town of Lake City prior to June 1 of each year. Lack of receipt of such notification in any year shall not relieve any person engaging in a business defined hereunder from the liability of paying such tax