

ORDINANCE OF THE CITY OF OXNARD

ORDINANCE NO. 2838

ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OXNARD AMENDING THE TITLE OF ARTICLE I OF CHAPTER 11, THE TITLE OF SECTION 11-45, SUBSECTION (A) OF SECTION 11-45, SUBSECTION (C) OF SECTION 11-56, SECTION 11-57, SUBSECTION (A) OF SECTION 11-59, SUBSECTION (V) OF SECTION 11-65, SECTION 11-72, SUBSECTION (F) OF SECTION 11-82, SECTION 11-131, SECTION 11-186, SUBSECTION (B) OF SECTION 11-208, SECTION 11-251, SUBSECTION (A) OF SECTION 11-263, SUBSECTION (A) OF SECTION 11-283, AND SUBSECTION (D) OF SECTION 11-283 OF THE OXNARD CITY CODE AND REPEALING AND READOPTING DIVISIONS 1 AND 2 OF ARTICLE I OF CHAPTER 11, SECTION 11-46, SECTION 11-47, SECTION 11-171, SECTION 11-200, SECTION 11-220, AND SECTION 11-237 OF THE OXNARD CITY CODE CONCERNING BUSINESS TAX CERTIFICATES

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The City Council of the City of Oxnard does ordain as follows:

**Part 1.** The title of Article I of Chapter 11 of the Oxnard City Code is hereby amended to read as follows:

**“ARTICLE I. BUSINESS TAX CERTIFICATES”**

**Part 2.** Division 1 and Division 2 of Article I of Chapter 11 of the Oxnard City Code are hereby repealed and readopted to read as follows:

**“DIVISION 1. GENERAL PROVISIONS**

**SEC. 11-1. DEFINITIONS.**

For the purposes of this article, the following words shall have the following meanings:

(A) ANNIVERSARY MONTH – The month in which a business first applied for a business tax certificate from the city. For those businesses in which the original anniversary month cannot be determined, the city shall assign an anniversary month and that date shall be the anniversary month for purposes of this article.

(B) BRANCH ESTABLISHMENT – A separate location of the same business for which a business tax certificate is obtained.

(C) BUSINESS – Professions, trades, and occupations and every kind of calling, whether or not carried on for profit, not including the performance of a governmental function by a public agency.

(D) **BUSINESS TAX SCHEDULE** – The schedule of taxes and fees applied to businesses pursuant to this chapter, enacted or revised by resolution of the city council.

(E) **CITY** – The City of Oxnard.

(F) **COLLECTOR** – The city treasurer or designee.

(G) **COST OF OPERATIONS** – The total amount expended for conducting a business within the city, including, but not limited to, wages, salaries, benefits, bonuses, leases and rentals for equipment and facilities, utilities, telephone, maintenance, and general overhead expenses.

(H) **EMPLOYEE** – Any person engaged in conducting any business and earning regular wages or salary or directly participating in the profits of the business, including, but not limited to, owners, any member of an owner's family, proprietors, officers, directors, partners, managers, operators, trustees, trustors, beneficiaries, associates, salespeople, solicitors, and joint venturers, but not including independent contractors.

(I) **FIXED PLACE OF BUSINESS** – A store, office or place with a person or persons who are regularly in charge, where business is regularly conducted from day to day, week to week, or for a period of six months or more, not including lodging rooms or places used temporarily or not equipped with furniture, equipment and stock in trade customary to the particular business, but including a residence if the business is conducted from such residence in compliance with the city code and other laws.

(J) **GROSS RECEIPTS** – The total of amounts actually received or receivable from sales or for the performance of any act or service for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares, or merchandise, including all receipts, cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever, but not including the following:

- (1) Cash discounts allowed and taken on sales;
- (2) Credits allowed on property accepted as part of the purchase price and which property may later be sold;
- (3) Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
- (4) Such part of the sale price of property returned by purchasers upon rescission of the contract of sale as is refunded either in cash or by credit;
- (5) Amounts collected for others where the business is acting as an agent or trustee to the extent that such amounts are paid to those for whom collected and the

agent or trustee has furnished the collector with the names and addresses of such persons and the amounts paid to them;

(6) That portion of the receipts of a general contractor which represent payments to subcontractors, provided that such subcontractors that do business in the city are licensed and the general contractor furnishes the collector with the names and addresses of the subcontractors and the amounts paid each subcontractor;

(7) Receipts of refundable deposits other than refundable deposits forfeited and taken into income of the business;

(8) As to a real estate agent or broker, the sales price of real estate sold for the account of others except that portion that represents commission or other income to the agent or broker;

(9) As to a retail gasoline dealer, a portion of receipts from the sale of motor vehicle fuels to the motor vehicle license tax imposed by and previously paid under the Cal. Rev. and Tax. Code; and

(10) As to a retail gasoline dealer, the special motor fuel tax imposed by federal law if paid by the dealer or collected by the dealer from the consumer or purchaser.

(K) INDEPENDENT CONTRACTOR – Any person engaged to aid in the business of another person and compensated through commission or in any manner other than regular wages or salary or direct participation in the profits of the business.

(L) PERSON – Any agent, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, partnership, joint venture, club, association, company, joint stock company, business trust, domestic or foreign corporation, syndicate, society, any group of individuals acting as a unit whether mutual, cooperative, fraternal, non-profit, or otherwise, and an individual or natural person who is 18 years of age or older, not including an employee, and not including the city.

(M) PUBLIC AGENCY – The United States, the State, a county, a city, a county and a city, a public authority, a public district, and any other political subdivision of the State.

(N) SALE – The transfer, in any manner or by any means, of title to real or personal property for consideration or the serving, supplying or furnishing for consideration of any property, including a transaction whereby the possession of property is transferred and the seller retains the title as security for the payment of the price, including any transaction that is or that, in effect, results in a sale within the law.

(O) SWORN STATEMENT – An affidavit sworn to before a person authorized to take oaths, or a declaration or certification made under penalty of perjury.

**SEC. 11-2. PURPOSE.**

The business tax imposed by this article is for revenue purposes only.

**SEC. 11-3. PAYMENT OF OTHER BUSINESS TAXES.**

Any person required to pay a business tax for conducting a business under this chapter shall not be relieved from the payment of any business tax for the privilege of conducting such business required under any provision of the code or any other ordinance or regulation of the city.

**SEC. 11-4. BUSINESS TAX CERTIFICATE REQUIRED.**

(A) Any person conducting a business within the city shall obtain a business tax certificate and pay a business tax and the following business tax fees when applicable: an application fee, a renewal fee, an amendment fee, a duplicate tax certificate fee, a duplicate sticker fee, and a fingerprint report fee. The amount of the business tax and the fees shall be set in the business tax schedule. The amount of the fees shall not exceed the city's actual cost of processing applications, renewals, amendments, duplicate business tax certificates, duplicate stickers, and fingerprint reports.

(B) This article applies to any business conducted within the city, regardless of whether the business is conducted from a fixed or other place of business or outside of the city.

**SEC. 11-5. MULTIPLE TAX CERTIFICATES; BRANCH ESTABLISHMENTS.**

(A) A person shall obtain a separate business tax certificate for each separate type of business conducted at the same or different locations.

(B) Notwithstanding subsection (A) of this section, any person conducting two or more types of businesses at the same location or at different locations, which businesses are under the same management and are all taxable herein on gross receipts, whether optionally or otherwise, and which use a single set or an integrated set of books and records, may, at his/her option, pay only one business tax calculated on all gross receipts of the type of businesses under the schedule that applies to the business of such person that requires the highest percentage payment on such gross receipts. In such case, such person shall obtain a business tax certificate for each branch establishment or location.

(C) A person shall obtain a business tax certificate for each branch establishment of the same business.

(D) A person shall conduct only the business for which a business tax certificate is obtained at the location and in the manner stated in such business tax certificate.

**SEC. 11-6. EVIDENCE OF CONDUCTING BUSINESS.**

When any person shall by use of signs, circulars, cards, telephone book, newspapers, computer network, or other means advertise, hold out or represent that he/she is conducting business in the city, or when any person submits a bid or proposal to do work or supply goods or materials in the city, or when any person holds an active license or permit or fictitious business name statement or seller's permit issued by a governmental agency indicating that he/she is conducting business in the city and such person fails to deny by a sworn statement given to the collector that he/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 such person is conducting a business in the city.

**SEC. 11-7. APPORTIONMENT OF TAX.**

(A) The business taxes shall not be so applied as to occasion an undue burden on interstate, intercity or intrastate commerce or bear an unfair relationship to the proportion of the taxed activity taking place within the city or be violative of the equal protection and due process clauses of the Constitution of the United States and the State.

(B) If a certificant or applicant for a business tax certificate believes that the business tax imposed places an undue burden upon interstate, intercity or intrastate commerce or bears an unfair relationship to the proportion of the taxed activity taking place within the city or is violative of such constitutional clauses, such person may apply to the collector for an apportionment of the tax.

(C) Such application may be made before, at the time of, or within six months after payment of the business tax. The applicant or certificant shall, by sworn statement and supporting testimony, show his/her method of business, the gross volume or estimated gross volume 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.

(D) The collector shall then conduct an investigation and fix as the business tax for the applicant or certificant an amount that is reasonable and nondiscriminatory, or if the business tax has already been paid, order a refund of the amount over and above the business tax so fixed. In fixing the business tax to be collected, the collector may base the business tax on a percentage of gross receipts or any other measure that will assure that the business tax assessed is uniform with that assessed on businesses of a like nature.

(E) Should the collector determine the gross receipts measure of business tax to be the proper basis, the collector may require the applicant or certificant to submit, either at the time of termination of the business in the city or at the end of each three-month period, a sworn statement of the gross receipts and may require the applicant or certificant to pay the amount of business tax therefor.

(F) The collector shall give the applicant or certificant notice of a determination made pursuant to section 11-7(D) by personal service or by depositing the notice in the United States mail, postage prepaid, addressed to the applicant or certificant at his/her last known address. The applicant or certificant may within 15 days after the mailing or serving of such notice, appeal the collector's decision to the city manager in accordance with section 11-26.

#### **SEC. 11-8. EXEMPTION PROCEDURE.**

(A) Any person claiming an exemption from taxation under this chapter shall file a sworn statement with the collector, stating the facts on which exemption is claimed, as well as documentation requested by the collector to support the requested exemption, such as, but not limited to, evidence of non-profit status, prior year's tax returns, or licensing by the State. If the claim is not substantiated, such person shall be required to obtain the business tax certificate and pay the taxes imposed by the business tax schedule.

(B) The collector shall give the person claiming an exemption from taxation notice of the collector's decision by personal service or by depositing the notice in the United States mail, postage prepaid, addressed to such person at his/her last known address. Such person may, within 15 days after the mailing or serving of such notice, appeal the collector's decision to the city manager in accordance with section 11-26.

#### **SEC. 11-9. EXEMPT ORGANIZATIONS, ACTIVITIES, PERSONS.**

(A) Nothing in this article shall be deemed or construed to apply to any person, business or activity exempt by virtue of the Constitution, statutes or law of the United States or the State from the requirement to obtain a business tax certificate or pay a business tax or an application, renewal, amendment, or duplicate business tax fee.

(B) In addition, the following organizations, activities and persons are exempt from certain provisions of this article as follows:

(1) Non-profit organizations – An institution or organization that is exempt from the payment of federal income taxes under Subchapter F, commencing with Section 501 of Chapter 1 of Subtitle A of the Internal Revenue Code of 1986, as amended from time to time, or that is exempt from the payment of State income taxes under Cal. Rev. and Tax. Code, Chapter 4, commencing with Section 23701, of Part 11 of Division 2, as amended from time to time, shall register such institution or organization with the collector and is exempt from the requirements imposed by this article to obtain a business tax certificate and pay business taxes. However, persons who peddle, solicit or canvass for such institutions or organizations shall comply with applicable requirements imposed by division 3 of this article.

(2) Benefit, charitable and non-profit activities – Any entertainment, dance, concert, exhibition, or lecture from which the total receipts are to be donated to a non-profit institution or organization described in subsection (1) of this section, to the

State, the county, the city, or to any church or school is exempt from the requirements imposed by this chapter to obtain a business tax certificate and pay business taxes, provided that profit, other than wages paid to employees of such institutions or organizations, is not derived from such activity, either directly or indirectly, by any person. However, persons who peddle, solicit or canvass for such institutions or organizations shall comply with applicable requirements imposed by division 3 of this article. The exemption set out in this subsection shall not apply to persons employed to promote benefit, charitable and non-profit activities.

(3) Persons of limited income –

(a) Any person who receives social security retirement benefits or any other type of retirement benefits and whose income from any business does not exceed the limits established by the laws of the United States and administered by the Social Security Administration that determine whether such person qualifies for full social security retirement benefits is exempt from the requirements imposed by this article to obtain a business tax certificate and pay business taxes.

(b) However, such a person shall provide the collector with a list of any independent contractors hired by such person, and such persons who peddle, solicit or canvass shall comply with applicable requirements imposed by division 3 of this article.

(4) Persons paying location use fees – any person who has paid location use fees to the city is exempt from the requirements imposed by this article to obtain a business tax certificate and pay business taxes for the same activity.

(5) Disabled veterans – Any person applying for a business tax certificate pursuant to Cal. Bus. and Prof. Code, Sections 16001 or 16001.5, to distribute circulars or to hawk, peddle and vend any goods, wares or merchandise owned by such person, except spirituous, malt, vinous, or other intoxicating liquor, is exempt from the requirement to pay the business tax, business tax application, renewal, amendment, and duplicate business tax certificate fees, and the fingerprint report fee, but is subject to the following requirements:

(a) Every applicant must furnish a certificate of physical disability to obtain a livelihood by manual labor executed by a qualified physician; a certificate of honorable discharge or honorable relief from the military, naval or air service of the United States; and proof of residence in the State.

(b) A business tax certificate when issued is subject to the following conditions:

(i) The business tax certificate is nontransferable and for the exclusive use of the certificant.

(ii) A business tax certificate found in the possession of one other than the certificant shall be surrendered to the collector and canceled, and neither the certificant nor the holder thereof shall thereafter be entitled to hold a business tax certificate under this subsection.

(iii) The certificant must identify himself or herself whenever required to do so by a police officer or a tax inspector of the city or the collector.

(iv) Whenever the certificant uses any wagon, cart, tray, basket, or other vehicle or receptacle in vending any goods, wares or merchandise, the business tax certificate shall be carried in a tax certificate holder attached to such vehicle or receptacle and in plain view.

(6) Certain independent contractors hired by the city – Any person hired by the city as an independent contractor to provide babysitting services; to perform artistic demonstrations or give other performances; to provide classes in art, dance, crafts, cooking, sports, music, fitness, or dog obedience; to give lectures, readings, gallery talks, or workshops, or to officiate at city-owned locations are exempt from the requirements imposed by this article to pay business taxes for any fiscal year in which the city does not pay such person more than \$2,400 for such services, provided, however, that this exemption shall apply only to income received from the city and not to income from any other source.

(7) Persons presenting events at the Performing Arts Theater – Any person who presents an event, program or performance at the Performing Arts Theater of the Performing Arts and Convention Center is exempt from the requirements imposed by this article to obtain a business tax certificate and pay business taxes for an itinerant show based on such program or performance, provided, however, that this exemption shall apply only to such event, program or performance and the income therefrom and not to any other business conducted in the city or income therefrom, and further provided that this exemption does not apply to any business tax certificate or business tax required for the business of promoting such an event, program or performance.

(8) Physicians occasionally providing services at St. John's Regional Medical Center – Physicians, surgeons and doctors of osteopathic medicine who provide services at St. John's Regional Medical Center in the city on no more than 24 days in a calendar year are exempt from the requirements imposed by this chapter to obtain a business tax certificate and pay business taxes. This exemption does not apply to any other services that such physicians, surgeons and doctors of osteopathic medicine may provide within the city.

(C) No person other than the certificant shall use any business tax certificate issued pursuant to this subsection.

(D) No person shall purchase or transfer any business tax certificate issued pursuant to this subsection.

(E) Every applicant who wishes to peddle, solicit or canvass shall comply with applicable requirements imposed by division 3 of this article.

**SEC. 11-10. APPLICATION.**

(A) On applying for the first business tax certificate under this article or for a newly established business, the applicant shall furnish to the collector a sworn statement, on a form provided by the collector, setting forth the following information:

(1) The exact nature or kind of business for which a business tax certificate is applied;

(2) The street address where such business is to be conducted, and if the business is not to be conducted at a fixed place of business, the street addresses of the residences of the owners of the business;

(3) If the application is for a business tax certificate to be issued to a person doing business under a fictitious name, the names and street addresses of the residences of the owners of the business;

(4) If the application is for a business tax certificate to be issued to a corporation or a partnership, the names and street addresses of the officers or partners thereof;

(5) If the amount of the business tax is measured by gross receipts, the information required by the application and any additional information required by the collector to determine the amount of the business tax;

(6) Federal and State employer identification numbers, social security numbers, State resale numbers, driver's license numbers, telephone numbers, and State contractor's license number, class and expiration date; and

(7) Any further information the collector may require to identify the applicant or the business or to determine the type of business tax certificate to be issued or the amount of business tax to be imposed.

(B) The applicant shall pay the business tax application fee at the time of submitting the completed application.

(C) If the amount of the business tax to be paid by the applicant is measured by gross receipts, the applicant shall estimate the gross receipts for a period of one full calendar year. Such estimate, if accepted by the collector as reasonable, shall be used in

determining the amount of business tax. However, the amount of such business tax is only provisional.

(D) At the end of the business tax period, the collector may request the certificant to verify gross receipts or cost of operations. Within 30 days of the request, the certificant shall report to the collector the gross receipts or cost of operations during the business tax period, and the business tax will be redetermined. If the certificant underpaid the redetermined business tax, the certificant shall immediately pay the amount due. If the certificant overpaid the redetermined business tax, the collector shall refund the overpayment.

#### **SEC. 11-11. INFORMATION ON TAX CERTIFICATE; IDENTIFICATION STICKERS.**

(A) On payment of the business tax application or renewal fee and/or the prescribed business tax, the collector shall issue such person a business tax certificate containing the following information:

- (1) The name of the certificant;
- (2) The name of the business for which the business tax certificate was issued;
- (3) The place where such business is to be conducted;
- (4) The date of expiration of the business tax certificate; and
- (5) Any other information necessary for the enforcement of this chapter.

(B) Whenever the business tax is measured by the number of vehicles, devices, machines, or other pieces of equipment, or whenever the business tax is measured by the gross receipts from the operation of such items, the collector shall issue only one business tax certificate, provided, the collector may issue for each tax period for which the business tax has been paid one identification sticker, tag, plate, or symbol for each such vehicle, device, machine, or piece of equipment.

#### **SEC. 11-12. RENEWAL OF TAX CERTIFICATE.**

An applicant for renewal of a business tax certificate shall submit to the collector a sworn statement, on a form to be provided by the collector, setting forth such information, including tax returns, concerning the applicant's business during the preceding year as the collector may require in determining the amount of the business tax to be paid. The applicant shall pay the business tax certificate renewal fee at the time of submitting the completed renewal application. Business taxes based on gross receipts shall be based on the actual gross receipts for the preceding year.

**SEC. 11-13. AMENDMENT.**

An amendment is any addition or deletion of the name, telephone number or address of any business owner or change of the address at which a business is conducted. A business tax certificate or application may be amended at the request of a certificant or applicant as long as the ownership of that business has not been substantially transferred to a new owner or the business has not been terminated. The certificant or applicant shall pay the business tax certificate amendment fee at the time of requesting the amendment.

**SEC. 11-14. FINANCIAL INFORMATION; AUDIT AND EXAMINATION.**

(A) No financial information in an application shall be conclusive as to the matters set forth therein. The filing of the application shall not preclude the city from collecting by appropriate action such sum as is actually due and payable under this article. Such information shall be subject to audit and verification by the collector or designee, who are hereby authorized to examine, audit and inspect such books and records of any certificant or applicant for a business tax certificate, as may be necessary in their judgment to verify or ascertain the amount of the business tax and fee due.

(B) All persons subject to this article 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 or designee for a period of at least three years. No person required to keep records under this section shall refuse to allow the collector or designee to examine the records at reasonable times and places.

**SEC. 11-15. INFORMATION CONFIDENTIAL.**

(A) No person shall make known in any manner whatever the business affairs, operations or other information obtained by an investigation of the records or equipment of any applicant or certificant under this chapter 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 sworn statement or application, or to permit any sworn 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 of information to, or the examination of records and equipment by, a city official, employee or agent for collection of taxes, for the sole purpose of administering or enforcing any provisions of this chapter or collecting taxes imposed hereunder;

(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 certificant, or relating to particular certificant, to a court of law in a proceeding brought to determine the existence or amount of any business tax liability of the particular certificant to the city;

(4) The disclosure, after the filing of a written request to that effect, to the certificant, or to his or her successors, receivers, trustees, executors, administrators, assignees, and guarantors, if directly interested, of information as to the items included in the measure of any tax, whether paid, unpaid or required to be collected, and any interest and penalties thereon or any information in the certificant's application; (The collector may refuse to make any such disclosure if in his/her opinion the public interest would suffer thereby.)

(5) The disclosure to the city council, in a public meeting or otherwise, of facts concerning a matter to be acted on by the city council;

(6) The disclosure of general statistics regarding taxes collected or business conducted in the city;

(7) The disclosure of information and examination of records of any certificant who is a litigant in a lawsuit to which the city is a party and in which such information or records are relevant to the issues in the lawsuit; and

(8) The disclosure to the extent otherwise required by law.

#### **SEC. 11-16. DETERMINATION OF BUSINESS TAX.**

(A) If any person fails to file any required sworn statement within the time prescribed, or fails to file a corrected sworn statement demanded by the collector, or if the collector is not satisfied with the information supplied in sworn statements or applications filed, or if any person subject to the business tax fails to apply for a business tax certificate, the collector may determine the amount of business tax due from such person by means of information reasonably available to the collector.

(B) (1) If such a determination is made, the collector shall give the person so assessed notice thereof by personal service or by depositing the notice in the United States mail, postage prepaid, addressed to the person so assessed at his or her last known address.

(2) Such person may, within 15 days after the mailing or serving of such notice, appeal the amount of the business tax to the city manager in accordance with section 11-26.

**SEC. 11-17. EXTENSION OF TIME FOR FILING SWORN STATEMENT OR APPLICATION.**

The collector may, for good cause shown, extend the time for filing any required sworn statement or application for a period not exceeding 30 days, and waive any penalty that would otherwise have accrued. Any person receiving such extension shall pay ten percent simple interest for the period of extension added to any business tax the collector determines to be payable.

**SEC. 11-18. NONTRANSFERABILITY.**

No business tax certificate issued pursuant to this article shall be transferable. If a business is transferred by sale or otherwise to another person, the transferee shall apply for a new business tax certificate and shall not be entitled to operate the business pursuant to the business tax certificate issued to the transferor.

**SEC. 11-19. DUPLICATE BUSINESS TAX CERTIFICATES.**

If a certificant files a sworn statement that a business tax certificate has been lost or destroyed and pays the duplicate business tax certificate fee, the collector may issue a duplicate business tax certificate.

**SEC. 11-20. POSTING AND CARRYING BUSINESS TAX CERTIFICATE.**

(A) Any certificant conducting business at a fixed place of business in the city shall post the business tax certificate in a conspicuous public location at the place of business.

(B) Any certificant conducting business, but not operating at a fixed place of business in the city, shall keep the business tax certificate on his or her person at all times while conducting the business.

(C) Whenever an identifying sticker, tag, plate, or symbol has been issued for any vehicle, device, machine, or other piece of equipment included in the measure of a business tax, the person to whom such sticker, tag, plate, or symbol has been issued shall keep it firmly affixed on each vehicle, device, machine, or piece of equipment at the locations designated by the collector. During the period of issuance, the sticker, tag, plate, or symbol shall not be removed from any vehicle, device, machine, or piece of equipment in use.

(D) No person shall fail to affix any identifying sticker, tag, plate, or symbol to the vehicle, device, machine, or piece of equipment for which the same has been issued at the location designated by the collector, or give away, sell or transfer any identifying sticker, tag, plate, or symbol to another person, or permit its use by another person.

(E) No person shall photocopy or duplicate in any other manner or possess any photocopied or duplicated identifying sticker, tag, plate or symbol to a vehicle, device, machine, or piece of equipment.

(F) A business tax certificate, identifying sticker, tag, plate, or symbol found in the possession of one other than the certificant shall be surrendered to the collector and canceled.

#### **SEC. 11-21. TIME FOR PAYMENT.**

(A) Except as otherwise provided in this article, annual business taxes shall be due and payable in advance on the first day of the anniversary month of each year.

(B) Except as otherwise provided in this article, business taxes, other than annual, shall be due and payable as follows:

(1) Daily flat-rate business taxes are due and payable each day in advance.

(2) Other flat-rate business taxes are due and payable in advance on the first day of business and thereafter on the first day of any applicable period.

#### **SEC. 11-22. DELINQUENCY; PENALTIES; INSTALLMENT PAYMENTS.**

(A) If a person fails to pay a business tax when due, the collector shall add a penalty of \$10 or ten percent per month of the delinquent amount of business tax, whichever is greater. This penalty shall be assessed on the first day of each month after the due date of the business tax, up to a maximum of 50 percent of the amount of the business tax due.

(B) No business tax certificate or sticker, tag, plate, or symbol shall be issued, nor shall a business tax certificate that has been suspended or revoked be reinstated or reissued, to any person who at the time of applying therefor is indebted to the city for any delinquent business taxes or penalties, unless such person, with the consent of the collector, enters into a written agreement with the city, through the collector, to pay such delinquent business taxes and penalties, plus ten percent simple annual interest on the unpaid balance, in monthly installments or more often, extending over a period not to exceed one year.

#### **SEC. 11-23. REFUND FOR OVERPAYMENT.**

No refund of an overpayment of business taxes shall be allowed in whole or in part unless a claim for refund is filed with the collector within one year from the day on which the payment was due. Refund claims must be filed in the manner and on the form prescribed by the collector. The collector shall review such claims and refund any amount that the collector determines to have been overpaid.

**SEC. 11-24. NO REFUND ON CESSATION OF BUSINESS.**

A certificant shall not be entitled to a refund of any portion of any business tax or fee paid by reason of cessation of the business prior to the expiration of the business tax period.

**SEC. 11-25. SUSPENSION; REVOCATION; NOTICE.**

(A) The collector may suspend or revoke a business tax certificate if a person fails to pay business tax fees or the business tax or penalties, when the business is being conducted or the premises are being used in violation of any law of the United States, the State, or the city, when the premises are being used for a business different from that for which the business tax certificate was issued, when the certificant provided false information in the application for the business tax certificate, or for any other reason set out in this chapter.

(B) The collector shall give the certificant written notice of suspension, specifying the grounds for suspension, the certificant's right to appeal, and the fact that if an appeal is not timely filed, the business tax certificate will be revoked. A copy of this section and the following section of the code shall be enclosed with the notice. The notice shall be given to the certificant by personal service or by depositing the notice in the United States mail, postage prepaid, addressed to the certificant at the address listed on the application for the business tax certificate. All rights of the certificant to engage in the business subject to the business tax certificate shall be suspended immediately on receipt of the notice of suspension.

(C) Within 15 days after receipt of the notice of suspension, the certificant may appeal pursuant to section 11-26. If no appeal is filed, the collector shall revoke the business tax certificate and give the certificant written notice of revocation in the same manner as the notice of suspension.

(D) The collector's revocation of the business tax certificate shall be conclusive as to all issues involved. A certificant thereafter conducting any business subject to the revoked business tax certificate shall be guilty of a misdemeanor.

**SEC. 11-26. APPEAL.**

(A) Any person contesting any decision of the collector with respect to the issuance or refusal to issue a business tax certificate, the suspension of a business tax certificate, the amount of the business tax or entitlement to exemption from the business tax may appeal by filing within 15 days of the decision a notice of appeal with the collector and paying the appeal fee set by resolution of the city council.

(B) (1) The collector shall immediately refer the notice of appeal to the city manager or designee, who shall set the appeal for hearing within 30 days after the notice of appeal is filed.

(2) The city manager shall provide the appellant at least ten days' notice of the time and place of hearing by personal service or by depositing the notice in the United States mail, postage prepaid, addressed to the appellant at the address stated in the notice of appeal.

(C) (1) The city manager shall have authority to determine all issues raised in such appeal.

(2) The city manager shall conduct the appeal in an informal manner and shall not be bound by the technical rules of evidence.

(3) Within 14 days of the conclusion of the appeal, the city manager shall issue and mail to the appellant a written decision containing a statement of the reasons on which the decision is based.

(D) The decision of the city manager shall be final and may be reviewed in accordance with Cal. Code of Civil Procedure, Sections 1094.5 and 1094.6.

## **DIVISION 2. RATES**

### **SEC. 11-30. DEFINITIONS.**

For the purposes of this article, the following words shall have the following meanings:

(A) ARCADE – Any place open to the public where five or more coin or slug-operated amusement devices are maintained for use.

(B) ASSEMBLING – Filling or joining together pieces of articles or commodities to create an article that is substantially more valuable than the total of its parts valued separately, not including the mere putting together of articles for more convenient packaging, transportation or sale.

(C) AUCTIONEER – Any person selling or offering to sell any property by public outcry to the highest bidder, or any person advertising as a public auctioneer or in any manner holding himself or herself out as such, or receiving fees or a commission for services as such.

(D) CHARITY – An institution or organization that is exempt from the payment of federal income taxes under Subchapter F, commencing with Sec. 501, of Ch. 1 of Subtitle A of the Internal Revenue Code of 1986, as amended from time to time, or from the payment of State income taxes under Cal. Rev. and Tax. Code, Chapter 4, commencing with Section 23701, of Part 11 of Division 2, as amended from time to time.

(E) CONTRACTOR – Every person conducting a business who is licensed as a contractor by the State and who undertakes to, or offers to undertake to, or purports to

have the capacity to undertake to, or submit bids to, or does himself or herself or by or through others, alter, repair, add to, subtract from, improve, move, wreck or demolish any building, highway, road, railroad, excavation or other structure, project, development, or improvement, or to do any part thereof, including the erection of scaffolding or other structures or works in connection therewith, whether as a prime contractor, a subcontractor or a specialty contractor, and whether or not having a fixed place of business in the city.

(F) DANCE – A dance that is not conducted in a private residence by one or more occupants thereof and attended only by persons invited by the occupant; or a dance where dancing partners are employed or provided by the certificant or permittee; or a dance conducted by any club or association that conducts dances for its members and guests more often than once per month, at which a fee is charged either for admission or for participation therein, or at which any collection or donation of money is made, solicited or received, or at which the amount of dues to be paid by each member depends on attendance at such dances.

(G) DELIVERY SERVICE VEHICLE – A motor vehicle used by any business not otherwise taxed herein in which vehicles are driven in or into the city on an established periodic route, including baggage vehicles, express and freight delivery service vehicles, and vehicles that deliver wholesale goods, wares, produce or merchandise for resale.

(H) ENTERTAINMENT – Any live or mechanically or electronically produced performance involving words, actions, music, sounds, animals, visual displays or other methods or devices intended to amuse, divert or please, performed in connection with the activities described in section 11-32 or for which an admission fee is charged, or at which any collection or donation of money is made, solicited or received, but not including dances.

(I) ESTABLISHED PERIODIC RATE – A route where stops are made in the city on a fixed basis, day to day, week to week, month to month, at the request of specific customers.

(J) FABRICATION – Combining materials or parts made or manufactured by others into other finished products sold as individual units to distributors, wholesalers or government agencies.

(K) HOTEL or MOTEL – A dwelling place consisting of three or more rental units or rooms.

(L) ITINERANT MERCHANT – Any person, whether principal or agent, who for 180 days or less sells goods, wares, merchandise or services, and who hires, leases or occupies any room, building, vacant lot or other facility, or a portion thereof, for such purpose, but not including persons selling goods by sample or for future delivery when such goods are intended for resale.

(M) JUNK – Rags, sacks, bottles, cans, paper, metal, recyclable materials or other articles commonly discarded, but not including auto salvage operations and auto salvage yards.

(N) JUNK COLLECTOR – A person not having a fixed place of business in the city who goes from house to house or from place to place gathering, collecting, buying, selling or otherwise dealing in junk.

(O) JUNK DEALER – A person having a fixed place of business in the city and conducting the business of gathering, collecting, buying, selling or otherwise dealing in junk.

(P) LABOR HOUSING FACILITY or LABOR CAMP – Permanently constructed housing for agricultural or industrial workers, whether or not boarding services are offered therein.

(Q) MANUFACTURING – Using labor or machinery on raw materials, supplies or parts to produce a different product, which is usually sold to wholesalers, jobbers or government agencies.

(R) MOBILE HOME PARK – Three or more contiguous mobile home rental spaces owned by the same person and located in the same division.

(S) MOTOR VEHICLE FOR HIRE – Every motor vehicle hired for compensation fixed in accordance with the distance traveled, time engaged, or both, excluding taxis.

(T) OUTDOOR ADVERTISING – Painting or placing signs or advertisements on the exterior walls of buildings or other structures, or erecting and maintaining outdoor advertising structures or outdoor advertising signs, for compensation.

(U) PACKING – Processing food and farm products and produce into marketable products intended for sale to distributors or wholesalers.

(V) PEDDLER – Any person who travels from place to place or from house to house or any person who stands in a residential area or in a public right of way, including a public sidewalk, within the city, peddling, hawking, vending or selling any goods, wares, merchandise or services.

(W) PROCESSING – Altering the basic substance of an article or commodity by liquefying, cooking, melting, powdering or otherwise substantially changing its chemical or physical composition.

(X) RENTAL UNIT – A portion of an apartment house or other dwelling rented or available for rent.

(Y) RESIDENTIAL RENTAL – An apartment house, court or other dwelling, containing three or more rental units.

(Z) SMALL HOME BUSINESS – A business that is operated entirely from a residence in the city and that does not have gross receipts of more than \$1,000 per year.

(AA) SOLICITOR or CANVASSER – Any person who travels from place to place or from house to house within the city, soliciting or taking orders for any goods, wares, merchandise or services to be provided in the future.

(BB) TAXI – Every motor vehicle of a distinct color or commercial appearance used in the business of carrying passengers for compensation and the destination and route of which are under control of the passenger or passengers being carried therein.

(CC) VENDING MACHINE LESSOR – A person who places one or more currency or slug-operated vending machines, amusement devices, video games or pool tables at any business location in the city and leases the machine to the owner of the business, and who receives some form of consideration from the owner of the business or from the currency used to operate the machine.

**SEC. 11-31. VENDING MACHINE LESSOR, RETAIL SALES, SMALL HOME BUSINESS AND GENERAL BUSINESS.**

Every person who is a vending machine lessor or who is engaged in any retail sales business, small home business, or any business not otherwise specifically mentioned in sections 11-32 through 11-38, shall pay a business tax based on annual gross receipts as required by the business tax schedule.

**SEC. 11-32. ENTERTAINMENT.**

(A) Every person conducting any business that provides or participates in entertainment shall pay a business tax as required by the business tax schedule.

(B) Entertainment is divided into the following classifications:

(1) Class “A” – A business providing entertainment in conjunction with the operation of a tavern, bar, night club or cocktail lounge, which for purposes of this section means a business selling or serving alcoholic beverages to the public for consumption on the premises and where food is not sold or served as in a bona fide public eating place, but where some limited food products may be sold or served incidentally to the sale or service of alcoholic beverages.

(2) Class “B” – A business providing entertainment in conjunction with the operation of a bona fide public eating place, which for purposes of this section means a place that regularly serves meals to persons for compensation and has full kitchen facilities, including refrigeration for keeping food and conveniences for cooking an

assortment of foods eaten as ordinary meals, and the kitchen complies with all regulations of the Department of Health. The service of only sandwiches and salads is not sufficient to meet this definition. Nothing in this section shall require that food be sold with any ordered beverage. This section applies whether or not alcoholic beverages are sold.

(3) Class "C" – A business providing entertainment in situations not covered by Classes A and B.

#### **SEC. 11-33. WHOLESALERS.**

Every person conducting a business involving the selling at wholesale of any goods, wares, merchandise, or commodities within the city or in one or more transactions in which the point of sale is deemed to be within the city, shall pay a business tax based on annual gross receipts as required by the business tax schedule.

#### **SEC. 11-34. MANUFACTURERS AND TRANSPORTERS.**

Every person conducting the business of manufacturing, processing, assembling, packing, or fabricating from a fixed place of business, or the business of transporting persons or property by motor vehicle for hire over the public streets and highways of the city, shall pay a business tax as required by the business tax schedule.

#### **SEC. 11-35. FOOD MARKETS, DEALERS IN VEHICLES AND EQUIPMENT.**

Every person conducting the business of food marketing or in the business of dealing in new or used automobiles, farm machinery, trucks, trailers, house trailers, tractors, boats, or construction equipment, at retail or to the consumer, shall pay a business tax based on annual gross receipts as required by the business tax schedule.

#### **SEC. 11-36. PROFESSIONS, OCCUPATIONS AND SERVICES.**

(A) Every person conducting any business hereinafter enumerated or similar thereto shall pay a business tax as required by the business tax schedule: abstract and title; accountant or auditor; advertising agent; appraiser; architect; artist; assayer; attorney; bacteriologist; book agent; broker or commission agent; business school; certified public accountant; chemist; chiropodist; chiropractor; civil, electrical, mining, chemical, structural, consulting or hydraulic engineer; collection agency; credit reporting bureau; dance school; dental laboratory; dentist; dermatologist; draftsman; drugless practitioner; detective agency or private patrol; electrologist; employment office; engraver; entomologist; feed, grain or fruit broker; geologist, herbalist; illustrator; interpreter; landscape architect; lapidary; locksmith; masseuse; medical laboratory; mercantile agency; mortician; naturopath; news agency; oculist; optician; optometrist; osteopath; pest control; physician; physiotherapist; piano tuner; podiatrist; printer; public relations; public stenographer; real estate broker; roentologist; sign painter; stock broker; surgeon; surveyor; taxidermist; teacher of music or dancing; telephone answering service, termite inspector; trading stamps; travel agency; veterinarian.

(B) Any person subject to subsection 11-36(A) whose business income is measurable in gross receipts may on the application for a business tax certificate or on annual renewal thereof apply in writing to the collector to report and pay a business tax measured by annual gross receipts as required by the business tax schedule for persons subject to section 11-31. Once a certificant makes this selection, the certificant may not reverse it.

(C) Every person conducting any business hereafter enumerated or similar thereto shall pay a business tax as required by the business tax schedule of rates and fees: arcade; auctioneer; auto wrecking yard; bowling alley; circus, carnival, animal exhibit, itinerant show, rodeo, parade and sporting event (except when the exhibition or performance is given in connection with the regular operation of a theater, hall or stadium in the city for which a business tax certificate has been issued); dance; hotel, motel or residential rental; itinerant merchant; itinerant show or itinerant merchant sponsored by a shopping center (the ownership or management of a shopping center may pay a flat business tax for an unlimited number of itinerant shows and merchants sponsored by the shopping center and located on the shopping center premises); junk collector; junk dealer; labor housing facility or labor camp; mobile home park; mechanical amusement ride; outdoor advertising; pawnshop; poolroom; secondhand store; shooting gallery, golf course or archery range; skating rink; solicitor or peddler; taxi or motor vehicle for hire; telephone solicitation; theater; vehicle used in a wholesale, retail or service business that has a fixed place of business, delivery service vehicle.

#### **SEC. 11-37. CONTRACTORS.**

(A) Every contractor shall pay a business tax as required by the business tax schedule.

(B) Any contractor conducting the business of selling goods, wares or merchandise at retail or wholesale in addition to the business of contracting shall obtain a business tax certificate for such retail or wholesale business as well as a business tax certificate for the contracting business.

#### **SEC. 11-38. PUBLIC UTILITIES.**

(A) Every person conducting business as a public utility or otherwise in the distribution, transportation or transmission of electricity, gas or communications shall pay a business tax as required by the business tax schedule.

(B) Any person subject to this section may on the application for a business tax certificate or on annual renewal thereof apply in writing to the collector to report and pay a business tax measured by annual gross receipts as required by the business tax schedule for persons subject to section 11-31.”

**Part 3.** The title of section 11-45 of the Oxnard City Code is hereby amended to read as follows:

**“SEC. 11-45. BUSINESS TAX CERTIFICATE TO PEDDLE FOOD; PUBLIC HEALTH PERMIT REQUIRED.”**

**Part 4.** Subsection (A) of section 11-45 of the Oxnard City Code is hereby amended to read as follows:

“(A) An applicant for an initial or renewed business tax certificate to peddle food anywhere in the city shall provide the collector with a current public health permit issued to the applicant by the county pursuant to Cal. Health and Safety Code, Section 113923. The collector shall make a copy thereof and keep the copy with the initial application or renewal application.”

**Part 5.** Section 11-46 of the Oxnard City Code is hereby repealed and readopted to read as follows:

**“SEC. 11-46. BUSINESS TAX CERTIFICATE AND VENDOR PERMIT TO PEDDLE, SOLICIT OR CANVASS IN RESIDENTIAL AREA; FINGERPRINT REPORT REQUIRED.**

(A) An applicant for an initial or renewed business tax certificate to peddle, solicit or canvass in residential areas, as shown on a map prepared by staff in the Planning Department, shall pay the business tax, unless exempt therefrom.

(B) Every person who peddles, solicits or canvasses in residential areas, as shown on a map prepared by staff in the Planning Department and regardless of whether that person is an independent contractor or employed by a certificant, shall pay an annual vendor permit fee and obtain a vendor permit from the collector before peddling, soliciting or canvassing in such areas. Vendor permit fees shall be established by resolution of the city council and shall be renewed annually.

(C) An applicant for a business tax certificate or a vendor permit shall pay an annual fee for a fingerprint report on himself or herself, performed by the State Department of Justice. The applicant, other than a disabled veteran applying for a business tax certificate as set out in subdivision (5) of subsection (B) of section 11-9, shall pay such fee even if the applicant is exempt from the business tax and other business tax fees. The applicant shall provide the collector with one of the following forms of identification and shall be fingerprinted by the police department:

(1) Alien registration card issued by the United States Immigration and Naturalization Service;

(2) Driver’s license or any identification containing a photograph, issued by any state or the District of Columbia;

- (3) Passport issued by the United States or a foreign country;
- (4) Foreign national identification issued by a foreign country; and/or
- (5) Foreign military identification issued by a foreign country.

(D) The police department shall inform the collector whether the fingerprint report revealed that within seven years of the date the application was filed, the applicant was convicted of or pled no contest to any of the following crimes, or of an attempt or conspiracy to commit any of the following crimes:

- (1) Murder, mayhem, kidnapping, robbery, assault with intent to commit a felony, assault, battery, rape, arson, burglary, or possession of burglarious instruments or deadly weapons, as defined in the Cal. Penal Code;
- (2) Cal. Penal Code sections 184 (theft), 484b (diversion of funds), 484e (theft of access card), 496(a) (receiving stolen property), or 503 (embezzlement);
- (3) Crimes involving a controlled substance, as defined in Cal. Health and Safety Code sections 11054, 11055, 11057, or 11058; and
- (4) Any crime for which the applicant is required to register as a sex offender pursuant to Cal. Penal Code section 290.

(E) If the police department informs the collector that the applicant has been so convicted or has so pled no contest within seven years of the date the application was filed, the collector shall deny the application for the business tax certificate and/or permit. The collector shall deposit in the United States mail, postage prepaid, directed to the applicant at the mailing address stated in the application, a notice of denial, stating the reasons for denial. An applicant whose business tax certificate application is denied may appeal the decision to the collector in accordance with section 11-26. An applicant whose vendor permit application is denied may appeal the decision to the collector in accordance with section 11-49.

(F) If the police department informs the collector that the fingerprint report did not reveal that within seven years of the date the application was filed the applicant was so convicted or pled no contest, the collector shall grant the business tax certificate and/or permit and deposit the business tax certificate and/or permit in the United States mail, postage prepaid, directed to the applicant at the mailing address stated in the application.

(G) If the fingerprint report is not received by the police department from the State Department of Justice within 30 days of the date the applicant was fingerprinted, the collector, on request of the applicant, shall issue to the applicant a temporary business tax permit and/or a temporary permit to peddle, solicit or canvass in residential areas, which shall expire when upon receipt of the fingerprint report, the collector grants the

application and sends the business tax certificate and/or permit to the applicant or the collector denies the application and gives written notice thereof to the applicant.

(H) While engaged in peddling, soliciting or canvassing in residential areas, certificants and all of their employees or independent contractors shall carry the business tax certificate, or a photocopy thereof, the vendor permit issued by the collector, and the identification provided to the collector pursuant to subsection (C) of this section.

(I) Certificants shall require that any of the following persons have a valid vendor permit issued by the collector:

(1) Any person who sells items owned by the certificant; or

(2) Any person who operates or sells items from a pushcart, wagon, or other non-motorized container owned by the certificant.

(J) If the city council adopts ordinances or resolutions restricting the locations, days and hours of the day that persons may peddle, solicit or canvass, or similar restrictions, the collector may state any such applicable restrictions on the business tax certificate and/or permit. The collector's failure to state restrictions on the business tax certificate and/or permit shall not relieve the certificant or permittee of the duty to comply with applicable ordinances and resolutions.

(K) (1) A person, institution or organization, other than a disabled veteran applying for a business tax certificate as set out in subdivision (5) of subsection (B) of section 11-9, that is exempted by section 11-8 from some of the requirements of this chapter and that wishes to peddle, solicit or canvass in residential areas, as shown on a map prepared by staff in the Planning Department, shall, before engaging in such activities, apply to the collector for written approval to do so, pay a fee for a fingerprint report on each person who wishes to do so, and obtain written approval from the collector, in accordance with subsections (A) through (J) of this section. References in subsections (A) through (J) of this section to business tax certificates and permits and applications for business tax certificates and permits shall be deemed to refer to written approval and applications for written approval required for this subsection (K).

• (2) All procedures and requirements contained in subsections (A) through (J) of this section for granting and denying business tax certificates and permits, including but not limited to carrying business tax certificates and permits while engaged in peddling, soliciting or canvassing in residential areas, shall apply to written approvals required by this subsection (K)."

**Part 6.** Section 11-47 of the Oxnard City Code is hereby repealed and readopted to read as follows:

**“SEC. 11-47. EMPLOYMENT OF MINORS.**

(A) Any person who hires a minor to peddle, solicit or canvass shall note that fact on his/her application for a business tax certificate and shall present to the collector a certificate of workers' compensation insurance for the business and a work permit for the minor. The business tax certificate shall contain the condition that the applicant supervise or provide adult supervision of each minor at all times while the minor is peddling, soliciting or canvassing and that the applicant not allow any minor 14 years of age or younger to peddle, solicit or canvass after 8:00 p.m. or such earlier hours as are set forth in section 11-48.

(B) (1) Persons, institutions and organizations that are exempted by section 11-9 from some of the requirements of this chapter are subject to subsection (A) of this section.

(2) References in subsection (A) of this section to business tax certificates and applications for business tax certificates shall, as applied to such persons, institutions and organizations, other than disabled veterans applying for business tax certificates as set out in subdivision (5) of subsection (B) of section 11-9, be deemed to refer to written approval and applications for written approval issued by and made to the collector.”

**Part 7.** Subsection (C) of section 11-56 of the Oxnard City Code is hereby amended to read as follows:

“(C) The collector and his/her representatives and any police officer shall have the power and authority, on obtaining an inspection warrant therefor, to enter, free of charge and at any reasonable time, any place of business required to have a business tax certificate as set forth herein, and demand an exhibition of its business tax certificate. Any person having such business tax certificate in his/her possession or under his/her control, who willfully fails to exhibit the same on demand, shall be guilty of a misdemeanor.”

**Part 8.** Section 11-57 of the Oxnard City Code is hereby amended to read as follows:

“The amount of any business tax fee, business tax and penalty imposed by this article shall be deemed a debt to the city. An action may be commenced in the name of the city in any court of competent jurisdiction for the amount of any delinquent business tax fees, business taxes and penalties.”

**Part 9.** Subsection (A) of section 11-59 of the Oxnard City Code is hereby amended to read as follows:

“(A) Any person making a false statement in any application for a business tax certificate shall be guilty of a misdemeanor and punished by a fine of not less than \$150 or by imprisonment for not less than ten days nor more than 180 days, or both.”

**Part 10.** Subsection (V) of section 11-65 of the Oxnard City Code is hereby amended to read as follows:

“(V) PRIVATE PATROL OPERATOR - A person licensed as a private patrol operator by the Chief of the California Bureau of Security and Investigative Services pursuant to Cal. Business and Professions Code, Section 7582.11 and holding a current city business tax certificate for a private patrol business.”

**Part 11.** Section 11-72 of the Oxnard City Code is hereby amended to read as follows:

“Before doing any business in the city, alarm businesses and those alarm agents who are independent contractors shall obtain city business tax certificates.”

**Part 12.** Subsection (F) of section 11-82 of the Oxnard City Code is hereby amended to read as follows:

“(F) Permits for alarm systems containing 211 alarms shall be issued only for alarm sites identified as the address of a business for which a city business tax certificate and, if applicable, a home occupation permit have been issued.”

**Part 13.** Section 11-131 of the Oxnard City Code is hereby amended to read as follows:

“No person is required to obtain an arcade permit in order to operate an arcade. This section does not exempt persons operating arcades from compliance with any other requirements, including the requirement for another permit, business tax certificate or clearance, imposed by the code or by any ordinance, statute, rule or regulation.”

**Part 14.** Section 11-200 of the Oxnard City Code is hereby repealed and readopted to read as follows:

**“SEC. 11-200. PERMIT REQUIRED. BUSINESS TAX CERTIFICATE REQUIRED.**

(A) No person shall use any public or private property, facility or residence for filming, videotaping, broadcasting or photographing a person, event or activity for commercial use without first applying for and receiving a filming permit from the designated liaison, as defined herein.

(B) A business tax certificate shall be obtained pursuant to Article 1 of Chapter 11 of this code before a filming permit is issued unless the person, organization, or entity applying for the filming permit is exempt from paying business tax fees pursuant to section 11-9 or section 11-208(B) of this code.”

**Part 15.** Subsection (B) of section 11-208 of the Oxnard City Code is hereby amended to read as follows:

“(B) Location use fees for public property shall be \$300 for one day's use or \$200 per day for two or more days' use. The designated liaison shall not collect business tax fees when location use fees for public property are collected.”

**Part 16.** Section 11-220 of the Oxnard City Code is hereby repealed and readopted to read as follows:

**“SEC. 11-220. CONCEALABLE FIREARM PERMIT REQUIRED; BUSINESS TAX CERTIFICATE REQUIRED.**

(A) No person shall offer for sale, sell, transfer, or advertise any firearm capable of being concealed upon the person without first obtaining a concealable firearm permit (“permit”) from the police chief.

(B) A business tax certificate shall be obtained pursuant to Article 1 of Chapter 11 of this code before a permit is issued unless the person, organization, or entity applying for the permit is exempt from paying business tax fees pursuant to section 11-9 of this code.”

**Part 17.** Section 11-237 of the Oxnard City Code is hereby repealed and readopted to read as follows:

**“SEC. 11-237. BUSINESS TAX CERTIFICATE REQUIRED; DENIAL, REVOCATION, RESTRICTION, OR SUSPENSION OF BUSINESS TAX CERTIFICATE.**

(A) The owner and/or operator of any massage business or establishment described in paragraph (1) of subdivision (b) of Section 4612 of the California Business and Professions Code and the permittee of any massage business or establishment shall obtain a city business tax certificate pursuant to Article 1 of Chapter 11 of this code.

(B) Any massage technician who provides massage therapy at a location away from a massage business or establishment shall obtain a city business tax certificate pursuant to Article 1 of Chapter 11 of this code when such massage therapy is not provided at the direction of and on behalf of a massage business or establishment that has been issued a business tax certificate as set forth in subdivision (A) above.

(C) Notwithstanding any provision set forth in Article 1 of Chapter 11 of this code, the city may:

(1) In the application for a business tax certificate or for the renewal of a business tax certificate, require the massage business or establishment or any permittee to provide relevant information of the activities of the business or establishment regulated by this article;

(2) Make reasonable investigations into the information so provided;

(3) Charge a business tax certificate fee sufficient to cover the costs of the business tax activities regulated by this article; and

(4) Deny, revoke, restrict, or suspend a business tax certificate for any of the following causes:

(a) An employee, agent, independent contractor, or other representative of the business or establishment or of the permittee has committed a violation of this article;

(b) An employee, agent, independent contractor, or other representative of the business or establishment has committed a violation of Chapter 10.5 (commencing with Section 4600) of Division 2 of the California Business and Professions Code; or

(c) The business or establishment or the permittee has provided materially false information in the application for a business tax certificate.”

**Part 18.** Section 11-251 of the Oxnard City Code is hereby amended to read as follows:

“No person is required to obtain a pool hall permit in order to operate a pool hall. This section does not exempt a person who operates a pool hall from compliance with any other requirements, including the requirement for another permit, certificate or clearance, imposed by the code or by any ordinance, statute, rule, or regulation.”

**Part 19.** Subsection (A) of section 11-263 of the Oxnard City Code is hereby amended to read as follows:

“(A) The applicant for a taxicab driver permit or a taxicab operator permit shall submit to the license collector a completed application form obtained from the license collector, together with fees for the permit and such licenses, certificates, documents and other material as is required by the application form or the license collector, including an application form and fees for a business tax certificate if applicable. The applicant for a taxicab driver permit shall also submit a fee for a fingerprint report from the State Department of Justice.”

**Part 20.** Subsection (A) of section 11-283 of the Oxnard City Code is hereby amended to read as follows:

“(A) City staff shall prepare an application form for use by any person wishing to apply for a permit to place a jolly jump in a city park. The application form shall require the applicant to provide proof that the applicant has a current business tax certificate issued by the city for a business that includes providing jolly jumps and that the applicant has the insurance coverage required by city insurance form INS-M. The application form shall also require additional information to identify the applicant.”

**Part 21.** Subsection (D) of section 11-283 of the Oxnard City Code is hereby amended to read as follows:

“(D) City staff shall not process the application until the applicant completes the application form, provides all required information and proof of a business tax certificate and insurance, and pays a security deposit and the jolly jump permit fee. The amount of the security deposit and the permit fee shall be set by resolution of the city council.”

**Part 22.** Within 15 days after passage, the City Clerk shall cause this ordinance to be published one time in a newspaper of general circulation within the city. Ordinance No. \_\_\_ was first read on \_\_\_\_\_, 20\_\_ and finally adopted on \_\_\_\_\_, 20\_\_ to become effective thirty days thereafter.

AYES:

NOES:

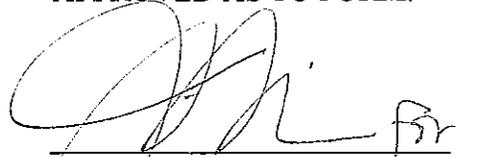
ABSENT:

\_\_\_\_\_  
Dr. Thomas E. Holden, Mayor

ATTEST:

\_\_\_\_\_  
Daniel Martinez, City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Alan Hölmborg, City Attorney  
12.28.10

