

\*\*\*\*\*

AN ORDINANCE AMENDING SECTION 605.180 PERTAINING TO THE REPORT OF RECEIPTS FOR THE PAYMENT OF BUSINESS LICENSE FEES

\*\*\*\*\*

WHEREAS, the Board of Aldermen of the City of Valley Park, Missouri desire to allow the City Clerk to more effectively monitor and enforce the collection of business license fees;

WHEREAS, the current ordinance establishes gross receipts and sales reports are due in March in order to process business license fees;

WHEREAS, the current ordinance provides the Collector shall process license applications, but not the City Clerk; and

WHEREAS, the Board of Aldermen of the City of Valley Park, Missouri desire to amend Section 605.180 to change the due date for the report of receipts to February 1st and clarify that the City Clerk shall examine license applications for violations.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF VALLEY PARK, MISSOURI AS FOLLOWS:

Section One

Section 605.180 pertaining to the report of receipts for the payment of business licenses is hereby amended as follows:

Every person engaged in the business of a merchant or manufacturer shall, by February first (1<sup>st</sup>) of each year, furnish to the City Clerk a sworn declaration in writing on the form to be provided by the City Clerk showing the estimated aggregate amount of all gross receipts and sales which will be made by him/her during the then current calendar year and showing the estimated aggregate amount (priced at his/her normal sale price) of all things to be manufactured, processed or refined, but not sold by him/her during such year, except that any person who engages in this City in a business of a merchant or manufacturer for the first (1<sup>st</sup>) time shall then file a sworn declaration herein provided with respect to the remaining portion of his/her initial calendar year of operation. At the time of filing the sworn amount of license tax due on the basis of such declaration within one (1) months after the end of such calendar year. Each person subject to the provisions of this Article shall file a corrected return showing the exact amount of such gross receipts and sales, and articles manufactured, processed or refined but not sold. Such person shall be credited with and there shall be applied on the following year's license taxes due under the provisions hereof, or at his/her option there shall be refunded to him/her in cash the amount of any overpayment. However, the amount of deposit payment to be made by any

person subject to this Article at the time of filing the aforementioned declaration containing estimates shall not be less than twenty-five dollars (\$25.00).

Section Two

This Ordinance shall become effective from and after its passage and approval by the Mayor.

PASSED AND APPROVED BY THE BOARD OF ALDERMEN THIS 20<sup>th</sup> DAY OF November, 2017.

Michael A. Pennise  
Michael A. Pennise, Mayor

Motioned: Drake  
Seconded: Walker

	<u>Aye</u>	<u>Nay</u>		<u>Aye</u>	<u>Nay</u>
Drake	<u>✓</u>	—	White	<u>✓</u>	—
Young	<u>✓</u>	—	Walker	<u>✓</u>	—
Cochran	<u>✓</u>	—	Reynolds	<u>✓</u>	—
Halker	<u>✓</u>	—	Henderson	<u>✓</u>	—

Absent: Ø

ATTEST:

William C. Hanks  
William C. Hanks  
City Clerk