Resolution No. 05-0277

STOCKTON CITY COUNCIL

RESOLUTION ADOPTING RULES AND REGULATIONS RELATING TO THE ISSUANCE, EXPIRATION DATE AND RENEWALS OF BUSINESS LICENSES

WHEREAS, Stockton Municipal Code (SMC), Chapter 6, "Licenses and Permits," requires a business license and payment of tax liabilities for businesses that operate within the City limits; and

WHEREAS, the City deems it desirable to license businesses and process the tax payments in the most efficient manner possible; and

WHEREAS, the City Council may establish rules and regulations supplementing Chapter 6, Part 1; now, therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF STOCKTON, AS FOLLOWS:

1. That the Issuance, Expiration and Renewal of Business licenses be done in accordance with the attached Rules and Regulations dated June 28, 2005

2. This resolution will become effective upon the effective date of Ordinance No. 008-05 C.S., passed on June 28, 2005, and effective on July 28, 2005

3. The City Manager is authorized and directed on behalf of the City to take and/or authorized such other actions as deemed necessary to carry out the purpose and intent of this resolution.

PASSED, APPROVED AND ADOPTED JUN 28 2005

ATTEST:

EDWARD J. CHAVEZ, Mayor of the City of Stockton

KATHERINE GONG MEK
City Clerk of the City of Stockton

CITY ATTY REVIEW

DATE JUN 28 2005
RULES AND REGULATIONS FOR THE ISSUANCE, EXPIRATION AND RENEWAL OF CITY OF STOCKTON BUSINESS LICENSES

New Business Licenses issued after the effective date of Council Resolution No. 05-0277

- All licenses, except those listed below, will be issued for a twelve month period beginning on the 1st of the month in which the business opened. Succeeding renewals will be for the same 12 month period. Renewal License taxes will be due on the first day of the month following the expiration date and delinquent on the first day of the following month.

- Contractors, Sub-Contractors and Developers who do not have a physical office or location in Stockton will be licensed for the duration of the project or for 12 months from the date of application, whichever is shorter. Renewals will be issued on the same criteria. Renewal license taxes will be due on the first day of the month following the expiration date and delinquent on the first day of the following month.

- Contractors, Sub-Contractors and Developers with a physical office or location within Stockton will be required to have an annual license will be issued for a twelve month period beginning on the 1st of the month in which the business opened. Renewal license taxes will be due on the first day of the month following the expiration date and delinquent on the first day of the following month.

- Licenses that require police clearances or other certification will be issued with an expiration date that coincides with that of the certification/clearances. Renewal license taxes will be due on the first day of the month following the expiration date and delinquent on the first day of the following month.

Unexpired Business Licenses issued prior to Council Resolution No. 05-0277 will be issued as follows:

- Tax exempt licenses (non-profit and owner occupied commercial rental) will expire on June 30, 2005. The renewal will be issued for July 1, 2005 through June 30, 2006. Thereafter, the licenses will expire each June 30th and will be renewed for the period July 1 through June 30.

- Licenses that have a flat tax rate and do not require a police clearance or other certification will expire September 30, 2005. License taxes will be due on October 1, 2005 and will be delinquent on October 31, 2005. The renewal will be issued for October 1, 2005 through September 30, 2006. The tax for this renewal only
will be prorated because taxes for October through December 2005 have already been paid. Thereafter, the licenses will expire each September 30th and will be renewed for the period October 1 through September 30. Renewal license taxes will be due on the first day of the month following the expiration date and delinquent on the first day of the following month.

- Licenses that require police clearances or other certification will be renewed at their next expiration date to coincide with the expiration of the certification/clearance. Renewal license taxes will be due on the first day of the month following the expiration date and delinquent on the first day of the following month.

- Multi and Commercial Rental licenses will expire December 31st of each year. Renewal license taxes will be due on January 1st and will be delinquent on the following February 16th.

- Contractors, Sub-Contractors and Developers who do not have a physical office or location in Stockton whose licenses expire before December 31, 2005 will be renewed for the duration of the project or for 12 months from the renewal date, whichever is shorter. Those Contractors, Sub-Contractors and Developers with a physical office or location within Stockton will be required to have annual license which expires on December 31st of each year. Renewal license taxes will be due on the first day of the month following the expiration date and delinquent on the first day of the following month.

- The remaining classifications of licenses with an expiration date of December 31, 2005, will be renewed from January 1, 2006 through March 31, 2007. The taxes will be calculated for 15 months (1.25 X the annual tax amount) only for this renewal. Thereafter the renewal will be for April 1 through March 31 and taxes will be calculated for 12 months. Renewal license taxes will be due on the first day of the month following the expiration date and delinquent on the first day of the following month.

Dated:  June 28, 2005