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REVENUE AND TAXATION

Chapter 1

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Chapter 1

Occupation Tax

3-101. PURPOSE. An occupation tax shall hereby levied, collected, and regulated as provided in this chapter for the purpose of raising revenue to defray the general expenses of the Town of Cokeville, and maintaining the health, safety, morals, and the general welfare of its residents.

 3-102. COMPLIANCE REQUIRED. It shall be unlawful for any person, either directly or indirectly, to conduct any business or to use in connection therewith any vehicle, pre­mises, machine or device, in whole or in part, for which a license or permit is required by this Chapter or any other ordinance of the Town of Cokeville, without a license or permit therefore first being procured and kept in effect at all times required by this Chapter. Any business that requires certification from the State of Wyoming or the United States of America to do business shall produce such certificate at the time of application for a town business license.

3-103. DEFINITION . “Business” for the purposes of this ordinance is defined as any activity or enterprise for gain, advantage, or livelihood. One act of advertising or solicitingbusiness within the Town of Cokeville is sufficient to require compliance with the requirements of this chapter.

3-104. AGENTS RESPONSIBLE FOR OBTAINING LICENSE. The agent or other representative of non-residents who are doing business in this Town or the agent of any domestic corporation shall be personally responsible for the compliance with this chapter by their principals, and of and for the business that they represent.

3-105. BUSINESS LICENSE FEE SCHEDULE. Business and occupations hereinafter mentioned in this chapter shall be licensed upon payment of a license fee as follows:

(a) Permanent Business:

 Sole proprietor, or family owned and only family employed. $30.00

 Business with 2-5 employees $45.00

 Business with 6-15 employees $75.00

 Business with 16 and up employees $150.00

 Business out of town limits doing business in town $50.00

\* If a business has more than one location, a separate license is required for each location.

Any group having solicitors come in for the purpose of selling items (i.e., craft fairs, etc.) for a period of three (3) days or less shall pay $1.00 for each solicitor payable to the Town of Cokeville as a business license fee for event. No other business license is required.

 \* Exempt from purchasing a town license are 17 years of age or younger, including organized youth sales, i.e. car wash, youth sales.

**\*** Day care less than 3 children

\* Youth lessons (5 students - 17 yrs & under)

(b) Peddlers:

 (1) 1 day license $ 5.00

 (2) 7 days license $10.00

 (3) 1 month license $20.00

 (4) 3 month license $25.00

 (c) Public Utilities. All public utilities including, but not limited to, communications and broadband companies, cable tv and video companies, gas companies, electric companies, public transportation companies, and water companies shall have a tax assessed, levied, and collected from each of them at the rate of one percent of the gross quarterly amount received for services or products rendered to persons within the corporate limits of Cokeville.

 (d) Every public utility taxes under this article, shall pay the license tax imposed by this article to the town clerk within forty-five days from the end of each calendar quarter, unless otherwise stated in this article, and the town clerk shall issue to such taxpayer a receipt therefore. Every other business taxed under subsection (a) of section 3-105 shall pay such tax to the town clerk before the end of the month following the last month of each quarter and the town clerk shall issue to such taxpayer a receipt therefore, unless otherwise provided.

3-106. LICENSE FEE CERTIFICATE. Upon payment of the license fee herein assessed to the

Town Clerk, and the presentation to the Town Clerk of a current and valid Wyoming State Sales

Tax License for each business, said clerk shall then issue and deliver to the taxpayer a certificate showing the following:

(a) The name of the person, association of persons, firm or corporation paying such fee;

(b) The amount of the fee paid;

(c) A description of the nature of the business in which the taxpayer is engaged.

3-107. NON-ASSIGNABILITY OF BUSINESS LICENSE. No receipt or certificate showing payment of the license fee herein assessed shall in any manner be assignable or transferable without the written consent of the Town Council.

3-108. TRANSFER FEE. In the event a license is transferred from one proprietor to another, or from one location to another with the approval of the Town Council, a transfer fee of $1.00 shall be assessed upon the issuance of a new amended license fee certificate.

3-109. EXHIBITION OF BUSINESS LICENSE CERTIFICATE. Every person, association of persons, firm or corporation carrying on such trades, businesses, occupations or callings as above enumerated shall at all times exhibit a certificate of payment of business license fee when requested to do so by an officer or employee of the Town of Cokeville.

 3-110. INTEREST ON DELINQUENT ACCOUNTS. If any business license fee remains delinquent after the same shall have become due and payable, then interest shall accrue on the past due account at the rate of eighteen percent (18%) per annum until the tax assessment is fully satisfied.

3-111. ENFORCEMENT. The Town of Cokeville shall have the right to institute in any Court of competent jurisdiction a civil action or actions to recover the amount of any taxes becoming delinquent, together with all interest accruing thereon. Neither the recovery by the Town of Cokeville or a judgment for such fees or interest, nor the satisfaction thereof, shall release the delinquent taxpayer from liability of conviction for a violation of any of the provisions of this Chapter.

3-112. PENALTIES. Any person who shall commence or carry on any business, profession or occupation for which a license is required by this Chapter, without first obtaining such a license, or any person who shall violate any other provision of this Chapter, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished as provided in Section 1-108, as amended, of the Revised Ordinances of Cokeville. Each day’s continuance of such violation shall be deemed a separate offense.