

TITLE 4

REVENUE AND ASSESSMENTS

Chapters:

- 4-5 Occupation Tax
- 4-10 Amusement Tax

CHAPTER 5

OCCUPATION TAX

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- 4-5-110 One Act Constitutes Doing Business
- 4-5-120 Compliance Required
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4-5-100. Purpose. An occupation tax shall hereby be levied, collected and regulated as provided in this Chapter for the purpose of raising revenue to defray the general expenses of the Town of Big Piney, and maintaining the health, safety morals and general welfare of its residents. (Ord. 101, §3-101, 1972; Ord. 46, §1, §37, 1949; Ord. 41, 1947; Ord. 31, 1935; Ord. 45, 1929; Ord. 44, 1929)

4-5-110. One Act Constitutes Doing Business. For the purpose of this Chapter, any person shall be deemed to be in business and thus subject to the requirements of this Chapter, when he does one act of any of the following:

- (a) Selling any goods or service;

- (b) Soliciting business or offering goods or services for sale or hire;
- (c) Acquiring or using any vehicle or any premises in the Town for business purposes. (Ord. 101, §3-102, 1972)

4-5-120. 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 ordinance of this Town, without a license or permit therefore being first procured and kept in effect at all times as required by this Chapter. (Ord. 101, §3-103, 1972; Ord. 46, 1949; Ord. 41, 1947; Ord. 31, 1935; Ord. 44, 1929; Ord. 36, 1927; Ord. 20, 1913)

4-5-130. Agents Responsible for Obtaining License. The agents or other representatives of nonresidents who are doing business in this Town shall be personally responsible for the compliance with this Chapter by their principals and of the businesses they represent. (Ord. 101, §3-104, 1972)

4-5-140. Delivery. No license shall be required of any person for a mere delivery in the Town of any property purchased or acquired in good faith from such person at his regular place of business outside the Town where no intent to evade the provisions of this Chapter is evident. (Ord. 101, §3-105, 1972)

4-5-150. License Fee Schedule. Businesses and occupations operating within the corporate limits of the Town shall be licensed upon payment of the annual license fee \$25.00 for each separate business or occupation. (Ord. 6-06, 2006; Ord. 101, §3-106, 1972; Ord. 46, 1949; Ord. 41, 1947; Ord. 31, 1935; Ord. 44, 1929; Ord. 36, 1927)

4-5-160. Itinerant merchants. Itinerant merchants, traveling shows, circuses, or amusements shall be assessed license fees as follows:

(a) For peddling, selling, offering for sale, bartering, exchanging, canvassing, soliciting or taking orders for meat, fruit, vegetables, farm dairy products, or poultry, \$10.00 per day or \$50.00 per annum.

(b) For traveling shows, carnivals, and circuses, for each and every performance or exhibition, \$7.50.

(c) For an oculist or optometrist selling, peddling or taking orders for eyeglasses in office, hotel, or store place or from house to house, \$5.00 per day or \$50.00 per annum. (Ord. 101, §3-106, 1972; Ord. 88, 1967; Ord. 44, §3, 1929; Ord. 27, 1915; Ord. 22, 1913)

4-5-170. Repealed
(Ord. 6-07, 2006; Ord. 101, §3-106, 1972; Ord. 88, §3-106-F, 1967; Ord. 46, §23, 1949)

4-5-180. Business Not Enumerated. All other businesses not enumerated in this Chapter are to be assessed \$25.00 per annum or some other reasonable fee to be fixed by the Town Council. (Ord. 101, §3-107, 1972; Ord. 46, §39, 1949)

4-5-190. Exemptions. The Telephone Utility which pays local service revenue, shall be exempt from the occupation tax hereby assessed on other businesses within the Town of Big Piney. (Ord. 101, §3-108, 1972)

4-5-200. License Tax Certificate. Upon payment of the occupation tax herein assessed to the Town Clerk, 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 tax;
 - (b) The amount of the tax paid;
 - (c) A description of the nature of the business in which the tax payer is engaged.
- (Ord. 101, §3-109, 1972; Ord. 46, 31, 1949; Ord. 31, §24, 1935; Ord. 44, §7, 1929)

4-5-210. Non-Assignability of Tax Certificate. No receipt or certificate showing payment of the occupation tax herein assessed shall in any manner be assignable or transferable without the written consent of the Town Marshal. (Ord. 101, §3-110, 1972; Ord. 46, §32, 1949; Ord. 44, §7, 1929; Ord. 20, 1913)

4-5-220. 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 Marshal, a transfer fee of \$1.00 shall be assessed upon the issuance of a new amended license tax certificate. (Ord. 101, §3-111, 1972)

4-5-230. Exhibition Of Occupation Tax Certificate. Every person, association of persons, firm or corporation carrying on such trades, businesses, occupations or calling as above enumerated shall at all times exhibit a certificate of payment of occupation tax when requested to do so by an officer or employee of the Town of Big Piney. (Ord. 101, §3-112, 1972; Ord. 46, §33, 1949; Ord. 31, §25, 1935; Ord. 44, §8, 1929)

4-5-240. Interest On Delinquent Accounts. If any occupation tax remains delinquent after the same shall have become due and payable then interest shall accrue on the past-due amount at the rate of 7% per annum, until the tax assessment is fully satisfied. The addition of such interest shall not release the person, association of persons, firm or corporation from whom said tax shall be due and payable from liability to conviction for violations of any of the provisions of this Chapter. (Ord. 101, §3-113, 1972; Ord. 46, §34, 1949; Ord. 31, §26, 1935; Ord. 44, §9, 1929)

4-5-250. Enforcement. The Town of Big Piney shall have the right to institute in any Court of competent jurisdiction a civil action to recover the amount of any taxes becoming delinquent, together with all interest accruing thereon. Neither the recovery by the Town nor judgment for such taxes or interest, nor the satisfaction thereof, shall release

the delinquent taxpayers from liability to conviction for a violation of any of the provisions of this Chapter. (Ord. 101, §3-114, 1972; Ord. 46, §35, 1949; Ord. 31, §27, 1935; Ord. 44, §10, 1929)

4-5-260. 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 by a fine in any sum not less than \$20.00 no more than \$200.00 for each and every offense. (Ord. 101, §3-115, 1972; Ord. 46, §38, 1949; Ord. 41, §32, 1947; Ord. 31, §30, 1935)

4-5-270. Sales Tax License. Prior to the issuance of any license required hereunder, the Town Clerk shall require of the person making application that the Wyoming State Sales Tax License number of the business for whom the application is being made be provided and shall verify with the Wyoming Department of Revenue that the number provided is valid and is issued to the applying business. No license shall be issued to any business without a valid Wyoming Sales Tax License. This provision shall not apply to any business not subject to the Wyoming "Selective Sales Tax Act of 1937" or the Wyoming "Use Tax Act of 1937". Any business requesting exemption from this provision on this basis shall have its agent file a sworn statement under oath with the Town Clerk that it is not subject to the above two Acts. (Ord. 85-H-15, §3-116, 1985)

4-5-280. Location. Each license issued hereunder shall indicate the location of the business licensed. In the event the business is not to be carried on at a specific location, the license shall indicate the location as "General." Any business not owning the property on which the business is located or having a lease therefore, must present a written consent from the owner of said property prior to the issuance of a license under this Chapter. (Ord. 85-H-15, §3-117, 1985)

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TITLE 4
REVENUE AND ASSESSMENTS

CHAPTER 10

AMUSEMENT TAX

Sections:

4-10-100	Purpose
4-10-110	Tax on Game Tables
4-10-120	Tax on Pin Ball and Amusement Machines
4-10-130	Tax on Vending Machines
4-10-140	Obtaining of License
4-10-150	Duration and Display of License
4-10-160	License Non-Transferable
4-10-170	Operating Tables or Machines Without License

4-10-100. Purpose. The purpose of the taxes herein imposed shall be for the purpose of raising revenue and shall be in addition to any occupation or other tax imposed upon the business where such tables or machines are operated. (Ord. 101, §3-204, 1972)

4-10-110. Tax On Game Tables. There is hereby imposed upon each billiard table, pool table or juke box operated within the Town of Big Piney for hire and upon any other game table kept for hire, an annual tax in the amount of \$10.00 for each table or machine so kept and used. (Ord. 101, §3-201, 1972)

4-10-120. Tax On Pin Ball And Amusement Machines. There is hereby imposed upon each pin ball machine or similar amusement machine kept for hire, an annual tax in the amount of \$10.00 for each such machine so kept and used. (Ord. 101, §3-202, 1972)

4-10-130. Tax On Vending Machines. There is hereby imposed upon each candy machine, pop machine, cigarette machine, ice vending machine or any other vending machine operated within the Town of Big Piney, an annual tax in the amount of \$5.00 for each and every such vending machine so kept and used. (Ord. 101, §3-203, 1972)

4-10-140. Obtaining Of License. The taxes herein imposed shall be paid at the office of the Town Clerk for the Town of Big Piney and a license thereupon issued describing the table, tables, machine or machines for which issued, the location of said tables or machines and the owner or applicant. (Ord. 101, §3-205, 1972)

4-10-150. Duration And Display Of License. Each license issued hereunder shall be for a calendar year and shall expire on December 31 of each year. Every license issued hereunder shall be prominently displayed on the premises where said tables or machines are kept or operated. (Ord. 101, §3-206, 1972)

4-10-160. License Non-Transferable. Each license issued hereunder shall be non-transferable as to owner or operator and as to premises. In the event of a change of ownership or operator and as to premises, a new license must be obtained. (Ord. 101, §3-207, 1972)

4-10-170. Operating Tables or Machines Without License. It shall be unlawful for any person to operate any billiard table, pool table, pin ball machine, vending machine or other table for hire within the Town of Big Piney without having first obtained a license therefor and any violation of this section shall be punishable by a fine of not more than \$200.00 plus costs or imprisonment for up to three months. (Ord. 101, §3-208, 1972)