

## *St. Louis City Ordinance 62617*

FLOOR SUBSTITUTE

BOARD BILL NO. [91] 71

INTRODUCED BY ALDERMAN PAUL M. BECKERLE , DAN MCGUIRE

An ordinance pertaining to home occupations; providing for a registration fee in lieu of the graduated business license tax for certain home occupations; and containing an effective date clause.

BE IT ORDAINED BY THE CITY OF ST. LOUIS AS FOLLOWS:

SECTION ONE. Any person or taxpayer operating a home occupation that is permitted by and meets the requirements of the Zoning Code of the City of St. Louis may apply to the License Collector for designation and registration as a home occupation operator. Such designation and registration shall be granted for a one year period and be renewable each year on an annual basis if and only if the person or taxpayer meets the following conditions: 1) The application is accompanied by: (a) a copy of a home occupation permit issued by the Zoning Administrator; (b) a copy of the E-234 Business Earnings Tax Form filed by the taxpayer with the Collector of Revenue for the preceding calendar year; (c) a written statement of clearance certifying that no current or past earnings and/or personal property taxes are due and payable to the City; (d) a statement from the Director of Revenue of the State of Missouri certifying that the applicant is not delinquent in the payment of any sales tax if the list of delinquent taxpayers provided the City by the Director of Revenue indicates a delinquency on said person; and 2) Said Form E-234 demonstrates that the taxpayer's gross earnings attributable to such home occupation for said preceding calendar year are less than twenty thousand dollars (\$20,000); provided, however, that taxpayers who were not required to file Form E-234 for the preceding calendar year due to the fact that their business did not then exist shall be eligible for designation as March 31, 1992 home occupation operators without filing the E-234 form for that calendar year only.

SECTION TWO. Upon designation as a home occupation operator, the operator shall pay, in lieu of the graduated business license tax imposed by Ordinance 60643, approved January 8, 1988, a home occupation registration fee in the amount of fifty dollars (\$50.00). Upon payment of the registration fee, the operator shall be issued a certificate of registration by the License Collector that shall be maintained at the home occupation premises.

SECTION THREE. Payment of the registration fee is due when the graduated business license tax is due.

SECTION FOUR. The License Collector is empowered to issue, adopt, promulgate and enforce forms, rules and regulations relating to any matter pertaining to the administration and enforcement of this ordinance.

SECTION FIVE. This ordinance shall be effective with respect to home occupation registration fees or graduated business license taxes due July 1, 1992, and thereafter.

<b>Legislative History</b>				
<b>1ST READING</b>	<b>REF TO COMM</b>	<b>COMMITTEE</b>	<b>COMM SUB</b>	<b>COMM AMEND</b>
<b>05/17/92</b>	<b>05/17/92</b>	<b>LEG</b>		
<b>2ND READING</b>	<b>FLOOR AMEND</b>	<b>FLOOR SUB</b>	<b>PERFECTN</b>	<b>PASSAGE</b>
<b>05/31/92</b>		<b>03/31/92</b>	<b>03/31/92</b>	<b>04/03/92</b>
<b>ORDINANCE</b>	<b>VETOED</b>		<b>VETO OVR</b>	
<b>62617</b>				