

1 **BOARD BILL NUMBER 108 SPONSORED BY ALDERWOMAN LYDA KREWSON,**
2 **ALDERMAN SCOTT OGILVIE, ALDERMAN SHANE COHN, ALDERMAN JOHN**
3 **COATAR, ALDERWOMAN CARA SPENCER**

4 An ordinance pertaining to the amount of the graduated business license tax chargeable to
5 businesses with two or fewer full-time employees: amending Section Two of Ordinance 60643
6 as codified in Chapter 8.07.020 of the Revised Code of the City of St. Louis; repealing Section
7 Five of Ordinance 67091 as codified in Chapter 8.07.010 of the Revised Code of the City of St.
8 Louis; and containing a severability clause.

9 **WHEREAS**, it is a priority of for the City of Saint Louis to make it as easy as possible
10 for people to start a new business and to grow an existing business; and

11 **WHEREAS**, new businesses and other very small businesses face unique challenges and
12 obstacles to growth that can best be addressed by regulating them differently in certain respects,
13 including by reducing barriers to entry like the amount of the graduated business license tax;

14 **WHEREAS**, it is in the best interests of the City of Saint Louis that the business code be
15 reformed regarding micro-businesses;

16 **BE IT ORDAINED BY THE CITY OF SAINT LOUIS AS FOLLOWS:**

17 **SECTION ONE. Micro-Businesses.**

18 Ordinance 60643, Section Two, as codified in Chapter 8.07.020 of the Revised Code of the City
19 of St. Louis, is amended to add **Section Two A. Micro-Businesses**, which is to read as follows:

20 **“SECTION TWO. A. Micro-Businesses.**

21 A. The term “micro-business” shall mean any licensee with two or fewer full-time
22 “employees” (The terms “employee” and “full-time” shall have the meaning as

June 12, 2015

Page 1 of 3

Board Bill No. 108

**Sponsored by: Alderwoman Krewson,
Alderman Ogilvie, Alderman Cohn, Alderman Coatar, Alderwoman Spencer**

1 the terms “St. Louis employee” and “full-time” as set forth in Section Two of this
2 Ordinance).

3 B. Every micro-business shall obtain a business license from the License Collector,
4 unless specifically exempted.

5 C. The graduated business license tax chargeable to a micro-business pursuant to
6 Section 8.07.010 shall be twenty-five dollars (\$25).

7 **SECTION TWO. Graduated Business License Tax.**

8
9 Ordinance 67091, Section Five, as codified in Chapter 8.07.010 of the Revised Code of the
10 City of St. Louis, is repealed, and a new Section Five is enacted in lieu thereof to read as follows:

11 “There is hereby imposed a graduated business license tax on all merchants, manufacturers,
12 business, avocations, pursuits and callings that are not exempt from the payment of licenses by
13 law, except those merchants, manufacturers, businesses, avocations, pursuits and callings listed
14 in SECTION THREE of Ordinance #60643, as codified in Chapter 8.07 of the Revised Code of
15 the City of St. Louis. The graduated business license tax shall be calculated and based on the
16 licensee’s St. Louis employees as defined in SECTION TWO of Ordinance 60643 and be
17 payable prior to issuance of a business license as follows:

St. Louis Employees	Graduated Business License Tax
2 or fewer	25.00
3--5	325.00
6--10	675.00
11--20	1,500.00
21--30	2,250.00
31--40	3,000.00
41--50	4,500.00
51--75	7,500.00
76--100	11,250.00

June 12, 2015

Page 2 of 3

Board Bill No. 108

Sponsored by: Alderwoman Krewson,

Alderman Ogilvie, Alderman Cohn, Alderman Coatar, Alderwoman Spencer

101--150	15,000.00
151--200	20,250.00
201--300	25,500.00
301--400	30,000.00
401--500	34,500.00
501 or more	37,500.00

1 **SECTION THREE. Savings Provision.**

2 Except as specifically herein provided, all present City ordinance and City Code provisions not
3 inconsistent with this ordinance providing for the licensing of businesses, and enforcement and
4 administration of business licensing, shall be and remain in full force and effect.

5 This Ordinance shall not affect or impair any act done or right vested or accrued, or any
6 proceeding, suit or prosecution commenced in any cause before the effective date of the tax
7 schedule provided for in this ordinance; but every tax done, or right vested or accrued, or
8 proceeding, suit or prosecution had or commenced shall remain in full force and effect to all
9 intents or purposes as if the prior law had remained in full force and effect.

10 **SECTION FOUR. Severability.**

11 If any provisions, sentence, clause, Section, part or application of this ordinance is for any reason
12 held to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity
13 shall not affect or impair any of the remaining provisions, sentences, clauses, Sections, parts or
14 applications of this ordinance it is hereby declared to be the intent of the Board of Aldermen that
15 this ordinance would have been adopted as such unconstitutional, illegal or invalid sentence,
16 clause, Section or part thereof had not been included therein.

June 12, 2015

Page 3 of 3

Board Bill No. 108

**Sponsored by: Alderwoman Krewson,
Alderman Ogilvie, Alderman Cohn, Alderman Coatar, Alderwoman Spencer**