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Chapter 5.03BUSINESS LICENSES

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5.03.010    Definitions.

The following terms as used in this chapter shall have the meanings hereinafter designated:

"Business" includes all kinds of vocations, occupations, professions, enterprises, establishments and all other kinds of activities and matters, together with all devices, machines, vehicles and appurtenances used therein, any of which are conducted for private profit or benefit, either directly or indirectly, within the town.

"Business" includes receiving a commission for the sale of real estate located within the town by a licensed real estate broker, whether engaged as a seller's broker, buyer's broker, or transaction, broker.

"Casual sale" means individual, single or incidental transactions that in themselves do not constitute the carrying on of business.

"License" means permit for any use or period of time of any similar privilege, whether relevant to any provision of this chapter or any other provision of this code.

"Licensee" means permittee or holder of a license.  
(Ord. No. 249, § 1, 6-16-2009)

5.03.020 License required.

No person shall engage in, pursue or carry on any business, or operate or keep any thing in the town for which a license is required, without first having obtained a license therefor.

(Ord. No. 249, § 1, 6-16-2009)

5.03.030 Exemptions.

A. The provisions of this chapter shall not be deemed or construed to require the procurement of a license to conduct, manage or carry on any business, occupation or activity or require the payment of any license from any institution or organization which is conducted, managed or carried on wholly for the benefit of charitable, municipal or public purposes from which profit is not derived, either directly or indirectly, by any individual, firm or corporation, nor shall any license be required for:

1. The conducting of any entertainment, dance, concert, exhibition or lecture on scientific, historical, literary, religious or moral subjects whenever the entire receipts from the same are to be appropriated to or such projects are conducted under the auspices of any church, school or any religious, nonprofit or benevolent organization;

2. The conducting of any sale, entertainment, dance, concert, exhibition or lecture whenever the receipts from the same are to be appropriated for the purposes and objects for which such association or organization was formed and from which profit is not derived, either directly or indirectly, by any individual, firm or corporation;

3. Any person for any mere delivery in the town where no intent by such person is shown to exist to evade the provisions of this chapter;

4. Minors selling or delivering magazines, newspapers, or other publications on the public streets or in public places;

5. Minors involved in babysitting;

6. A casual sale as defined in Section 5.04.010;

7. Incidental sales of used tangible personal property including such sales through the internet or classified advertising through newspapers;

8. Incidental or irregular provision of seasonal services by individuals (e.g. summer lawn mowing); or

9. Any person required to have a special license under any other provision of this code, such a contractor.

B. Nothing in this chapter shall be construed to permit the license officer to regulate the practice of any profession for which the applicant has a valid state license. For purposes of this section, the words "regulate the practice" mean to prescribe qualifications different from or additional to those prescribed by the state for the privilege of engaging in a specified profession or to interfere with the right of the state of Colorado to license professional activity when the state has exercised such authority.

(Ord. No. 249, § 1, 6-16-2009)

#### 5.03.040 Application.

Every person required to procure a license under the provisions of this chapter shall submit an application for such license to the town clerk. The application shall:

A. Be a written statement upon such forms as are provided by the town clerk. Such forms shall be signed by the applicant, and shall state the name of the applicant, name of the business, owner or owners of the business, address of the business, number of employees and nature of business;

B. Require the disclosure of all additional information necessary to be in compliance with this chapter and of any other information that the town clerk finds reasonably necessary to the fair administration of this chapter;

C. Be accompanied by the full amount of the fee chargeable for such license.

(Ord. No. 249, § 1, 6-16-2009)

#### 5.03.050 Fee.

The license fee for the license required by this chapter shall be set by the town board by resolution, which shall be considered a fee imposed for the privilege of pursuing the business, profession, vocation or occupation within the town. The license fee shall be paid to the town

clerk on or before January fifteenth of each and every year or at the time of a new application and shall expire on the next succeeding December thirty-first.

(Ord. No. 249, § 1, 6-16-2009)

5.03.060 Multiple places of business.

Every person doing business in more than one store, stand, office or other place of business shall pay a separate fee and obtain a separate license for each place of business.

(Ord. No. 249, § 1, 6-16-2009)

5.03.070 Posting.

Each license shall be numbered and shall show the name, residence, and place and character of the business of the licensee, and shall be posted in a conspicuous place in the place of business for which it is issued.

(Ord. No. 249, § 1, 6-16-2009)

5.03.080 Transfer of license.

No assignment or transfer of a license from the licensee to another person shall be permitted, and if a business interest is conveyed or otherwise transferred, the new owner or owners shall make a new application for a business license under the provisions of this chapter. This section shall not prohibit the transfer of the business from one location to another nor shall an additional license or fee be required where there is not a change of ownership; however, the town clerk shall be notified of the new address of the business within thirty days of the transfer.

(Ord. No. 249, § 1, 6-16-2009)

5.03.090 Conformance to laws and regulations.

A. Every licensee under this chapter shall ascertain and at all times comply with all state laws and town regulations applicable to such licensed business.

B. Every licensee under this chapter shall avoid all illegal or unlawful practices or conditions that do or may affect the public health, safety, morals or welfare.

C. Every licensee under this chapter shall refrain from engaging in any deceptive trade practices as such are defined in the Colorado Consumer Protection Act, Section

6-1-101 et seq., C.R.S. 1973, or any other type of unfair trade practices actionable at common law or under the statutes of this state or provisions of this code.

(Ord. No. 249, § 1, 6-16-2009)

5.03.100 Expired, revoked or suspended license.

Every licensee under this chapter shall refrain from operating the licensed business or premises after expiration of his or her license and during the period his or her license is revoked or suspended.

(Ord. No. 249, § 1, 6-16-2009)

5.03.110 Administration by town clerk.

A. The town clerk shall collect all license fees and shall issue licenses in the name of the town to all persons qualified under the provisions of this chapter and shall:

1. Promulgate and enforce all reasonable rules and regulations necessary to the operation and enforcement of this chapter;

2. Adopt all forms and prescribe the information to be given therein as to character and other relevant matter for all necessary papers;

3. Require applicants to submit all affidavits and oaths necessary to administration of this chapter;

4. Submit all applications, in a proper case, to interested town officials for their endorsements thereon as to compliance by the applicant with all town regulations that they have the duty of enforcing;

5. Investigate and determine the eligibility of any applicant for a license as required by this chapter;

6. Notify any applicant of the acceptance or rejection of his or her application and, upon his or her refusal of any license, at the applicant's request, state in writing the reasons therefor and deliver them to the applicant.

B. The town clerk shall keep a register in which shall be entered the name of each and every license.

(Ord. No. 249, § 1, 6-16-2009)

Chapter 5.04

TELEPHONE UTILITY TAX

Section:

5.04.010 Levy.

- 5.04.020 Time payment.
- 5.04.030 Filing statement.
- 5.04.040 Failure to pay.
- 5.04.050 Penalty clause.
- 5.04.060 Inspection of records.
- 5.04.070 Local purpose.
- 5.04.080 Tax in lieu of other business and occupation taxes.
- 5.04.090 Certain offenses and liabilities to continue.
- 5.04.100 Effective date.

5.04.010 Levy.

There is levied on and against each telephone utility company operating within the town a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the town and of supplying local exchange telephone service to the inhabitants of the town. The amount of the tax levied shall be:

A. For the portion of 1979 remaining after the date of which the tax begins to accrue as provided in Section 5.04.020, one dollar and sixty-seven cents per telephone account for which local exchange telephone service is provided within the corporate limits of the town on said date; and

B. For each subsequent calendar year, two dollars and fifty cents per telephone account for which local exchange telephone service is provided within the corporate limits of the town on the anniversary of the date on which the tax begins to accrue as provided in Section 5.04.020. (Ord. 94 §1, 1979)

5.04.020 Time payment. The tax levied by this chapter shall begin to accrue on the first day of May, 1979, and shall be due and payable in two prorated installments for the remaining portion of 1979, payable on September 1st and December 31st, 1979, and in four equal quarterly installments for years subsequent to 1979, to be paid on the last business days of the months of March, June, September and December. (Ord. 94 §2, 1979)

5.04.030 Filing statement. Within thirty days after the date on which the tax begins to accrue as provided in Section 5.04.020, each telephone utility company subject to this chapter shall file with the town clerk, in such form as the clerk may require, a statement showing the total telephone accounts for which local exchange telephone service was provided within the corporate limits of the town on said date. Such statement shall be filed within thirty days after each anniversary of the date on which the tax begins to accrue, showing such accounts on the anniversary date. (Ord. 94 §3, 1979)

5.04.040 Failure to pay. If any telephone utility company subject to the provisions of this chapter shall fail to pay the taxes as herein provided, the full amount thereof shall be due and collected from such company, and the same together with an addition of ten percent of the amount of taxes due shall be a debt due and owing from such company to the town. The town attorney upon direction of the board of trustees shall commence and prosecute to final judgment and determination in any court of competent jurisdiction an action at law to collect the debt. (Ord. 94 §4, 1979)

5.04.050 Penalty clause. If any officer, agent or manager of a telephone utility company which is subject to the provision of this chapter shall fail, neglect, refuse to make or file the annual statement of accounts provided in Section 5.04.030, the officer, agent, manager or person shall, on conviction thereof, be punished by a fine not less than twenty-five dollars nor more than three hundred dollars; provided, that each day after the statement shall become delinquent during which the officer, agent, manager or person shall so fail, neglect, or refuse to make and file such statement shall be considered a separate and distinct offense. (Ord. 94 §5, 1979)

5.04.060 Inspection of records. The town, its officers, agents or representatives shall have the right at all reasonable hours and times to examine the books and records of the telephone utility companies which are subject to the provisions of this chapter and to make copies of the entries or contents thereof. (Ord. 94 §6, 1979)

5.04.070 Local purpose. The tax provided in this chapter is upon occupations and businesses in the performance of local functions and is not a tax upon those functions relating to interstate commerce. It is expressly understood that none of the terms of this chapter shall be construed to mean that any telephone utility company is issued a franchise by the town. (Ord. 94 §7, 1979)

5.04.080 Tax in lieu of other business and occupation taxes. The tax provided in this chapter shall be in lieu of all other occupation taxes or taxes on the privilege of doing business in the town on any telephone utility company subject to the provisions of this chapter and in addition shall be in lieu of any free service furnished the town by any telephone utility. (Ord. 94 §8, 1979)

5.04.090 Certain offenses and liabilities to continue. All offenses committed and all liabilities incurred prior to May 1, 1979, shall be treated as though all prior applicable ordinances and amendments thereto were in full force and effect for the purpose of sustaining any proper suit, action or prosecution with respect to such offenses and liabilities. All taxes, the liability for which has been accrued under the terms and provisions of an existing agreement between the town and the Mountain States and Telegraph Company on or before May 1, 1979, shall be and remain unconditionally due and payable, and shall constitute a debt to the town, payable in conformity with the terms and provisions of said agreement prior to the adoption of the ordinance codified in this chapter. (Ord. 94 §9, 1979)

5.04.100 Effective date. This chapter shall take effect on May 1, 1979. (Ord. 94 §10, 1979)