

Article 9-2

OCCUPATIONAL TAX

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9-201 9-201 Purpose and Authorization.

Section 1. The City of Rock Springs has received express authorization to tax any business which is conducted within the City pursuant to W.S. §15-1-103(a)(xiii). The purpose of this business tax is to raise revenue to provide services to the public.

Section 2. For the purpose of establishing the amounts to be levied and collected under this Ordinance, businesses and callings are classified for said tax as set forth in Section 3. of this Ordinance.

Section 3.

CLASS A. Embraces all railroad companies and agencies each for business done exclusively within the City of Rock Springs, and not including any business done to or from points without the state, and not including any business done for the government of the United States, its officers or agents.

A tax of Eight Hundred (\$800.00) Dollars shall be assessed, levied and collected from each such railroad company,

or agency, as to its urban business, as aforesaid.

CLASS B. All express companies and agencies, each for business done exclusively within the City of Rock Springs, and not including any business done to and from points without the state, and not including any business done for the government of the United States, its officers or agents, and this shall include auto vehicle express companies as well as rail express companies and agencies.

A tax of One Hundred (\$100.00) Dollars shall be assessed, levied and collected from each express company, or agency as to its urban business, as aforesaid.

CLASS C. All telegraph companies and agencies, each for business done exclusively within the City of Rock Springs, and not including any business done to and from points without the state, and not including any business done for the government of the United States, its officers or agents.

A tax of Forty (\$40.00) Dollars shall be assessed, levied and collected from each such telegraph company, or agency, as to its urban business, as aforesaid.

CLASS D-1. All telephone and other telecommunications companies and agencies, each for business done exclusively within the City of Rock Springs, and not including any business done for the government of the United States, its officers and agents.

A tax equivalent to two per cent (2%) of the gross revenue received for telephone and other telecommunication services rendered to persons within the corporate limits of Rock Springs. Said tax shall be due at the end of each calendar quarter, and shall be paid within forty-five (45) days from the end of said quarter. Any amount paid to the City of Rock Springs as a franchise tax by reason of a franchise or separate agreement shall be credited as a part payment upon the tax herein provided for. (Rev. Ord. 2017-09, 7/18/17)

CLASS D-2. All community television systems, each for business done exclusively within the City of Rock Springs, and not including any business done to or from

points without the state.

A tax equivalent to two per cent (2%) of the gross amount received as monthly service charge from users within the corporate limits of Rock Springs. Said tax shall be due at the end of each calendar quarter, and shall be paid within forty-five (45) days from the end of said quarter. Any amount paid to the City of Rock Springs as a franchise tax by reason of a franchise or separate agreement shall be credited as a part payment upon the tax herein provided for.

CLASS E. All electric power and lighting companies and agencies, each for business done exclusively within the City of Rock Springs, and not including any business done to or from points without the state.

A tax equivalent to two per cent (2%) of the gross amount received for power and light sold or furnished to persons within the corporate limits of Rock Springs. Said taxes shall be due at the end of each calendar quarter, and shall be paid within forty-five (45) days from the end of the said quarter. Any amount paid to the City of Rock Springs as a franchise tax by reason of a franchise or separate agreement shall be credited as a part payment upon the tax herein provided for.

CLASS F. All public utility gas companies and agencies, each for business done exclusively within the City of Rock Springs, and not including any business done to or from points without the state.

A tax equivalent to two per cent (2%) of the gross amount received for gas sold or furnished to persons within the corporate limits of Rock Springs. Said tax shall be due at the end of each calendar quarter, and shall be paid within forty-five (45) days from the end of said quarter. Any amount paid to the City of Rock Springs as a franchise tax by reason of a franchise or separate agreement shall be credited as a part payment upon the tax herein provided for.

Where any of the companies referred to in Class D, E, and F shall be engaged in any non-utility business they shall pay the tax provided for said non-utility business, in

addition to the amount herein provided for said utility business.

CLASS G. All public utility stage, bus, truck and taxicab transportation companies and agencies, when licensed by the Public Service Commission of the State of Wyoming.

A tax of One Hundred (\$100.00) Dollars shall be assessed, levied and collected from each individual or company operating three (3) or more stages; a tax of Seventy-five (\$75.00) Dollars shall be assessed, levied and collected from each individual or company operating two stages; a tax of Fifty (\$50.00) Dollars shall be assessed, levied and collected from each individual or company operating one stage.

A tax of One Hundred Thirty (\$130.00) Dollars shall be assessed, levied and collected from each individual or company operating three or more buses; a tax of Ninety (\$90.00) Dollars shall be assessed, levied and collected from each individual or company operating two buses; a tax of Fifty (\$50.00) Dollars shall be assessed, levied and collected from each company operating one bus.

A tax of One Hundred Thirty (\$130.00) Dollars shall be assessed, levied and collected from each individual or company operating three or more trucks; a tax of Ninety (\$90.00) Dollars shall be assessed, levied and collected from each individual or company operating two (2) trucks; a tax of Fifty (\$50.00) Dollars shall be assessed, levied and collected from each individual or company operating one truck.

A tax of Sixty (\$60.00) Dollars shall be assessed, levied and collected from each individual or company operating three (3) or more taxicabs; a tax of Thirty-five (\$35.00) Dollars shall be assessed, levied and collected from each individual or company operating two taxicabs; a tax of Twenty (\$20.00) Dollars shall be assessed, levied and collected from each individual or company operating one taxicab. In addition to the foregoing, each individual or company using street parking area within an area where parking meters are installed shall pay an additional tax of Thirty-six (\$36.00)

Dollars per year for each car space set aside for their use.

9-202 Definitions.

As used in this Article, the following terms shall be defined as follows:

a. Business - Any employment, occupation, profession or commercial activity engaged in for gain or livelihood, this definition includes contractors and subcontractors.

b. Employee - A person in the service of another, in which the employer or supervisor has the authority to control and direct the employee in the details of how the work is to be performed.

i. An employee who performs work 20 hours per week or less shall be a part-time employee. A part-time employee shall be designated one-half (1/2) employee, so two part-time employees shall be considered one employee for the purposes of this ordinance.

ii. An employee who performs work for more than 20 hours per week shall be considered one (1) employee.

iii. Seasonal employees shall be considered fractional employees, depending on the number of months of the year they work, rounded to the nearest quarter. A seasonal employee who works three (3) months would be a one fourth employee.

c. Exposition - The collective display of goods or services offered by merchants at a single location. Examples of an exposition would be gun shows or garden shows.

d. Temporary Business - A business which operates two or fewer times during the calendar year.

e. Gross Revenue means all revenue derived directly or indirectly by the company in connection with the operation of its facilities for the provision of local services supplied to customers or patrons within the City of Rock Springs pursuant to this ordinance; provided, however, that this shall not include revenues derived from intrastate or interstate toll services and any taxes upon the sale or distribution of

telephone and other telecommunication services furnished by the company imposed directly upon any customer or user by the State of Wyoming, the City, or other governmental entity, and collected by the company on behalf of said state of Wyoming, city, or governmental entity. (Ord. 2017-09, 7/18/17)

f. Telecommunications means the exchange of information by electronic means and refers to all types of voice, data, and video transmission. This term includes a wide range of information transmitting technologies. Telecommunications systems are, for the purpose of this article, run by telecommunications service providers who offer telephone and related services such as internet. (Ord. 2017-09, 7/18/17)

9-203 Evidence of Conducting Business.

Whenever any person by the use of signs, circulars, cards, telephone books, or newspapers, advertises, or represents that he is conducting business; or when any person holds an active license or permit issued by a government agency indicating that he is in business in Rock Springs, and such person has not executed a denial in a sworn statement given to the City Treasurer that he or she is not conducting business in Rock Springs, after having been provided the opportunity to do so by the City Treasurer, then the above facts shall be sufficient evidence for the City Treasurer to conclude that the person is conducting business. The City Treasurer may rely on other evidence that tends to show the existence of a business.

9-204 Exemptions of Charitable and Non-Profit Organizations.

The provisions of this article do not apply to institutions or organizations which are managed or conducted for religious, charitable, philanthropic or educational purposes. To establish an exemption, evidence should be given to the City Treasurer that not less than seventy-five percent (75%) of the gross receipts derived from the business, occupation, event, or activity will be provided to a religious,

charitable, philanthropic or education purpose.

9-205 License Required.

It is unlawful and declared to be a misdemeanor, punishable under Article 2-101.1 of the Compiled Ordinances of the City of Rock Springs, Wyoming, for any person to carry on or conduct a business without having complied with the provisions of this ordinance by paying an occupation or exhibitors fee.

9-206 Separate Licenses.

A separate license must be obtained for each branch, establishment, or separate place of business in which the business is conducted.

9-207 Application Procedure.

An application for an annual business license must be submitted and approved prior to beginning operations. Applications for all business licenses shall be in writing, on a form approved by the City Treasurer. Each applicant must state his or her name, the name of the business and the location in which the business is conducted. The applicant must also provide the number of employees, whether part-time, full-time or seasonal that perform work for the business.

9-208 Termination of Licenses.

All licenses shall terminate on February 14th each year if there has been no accepted reapplication.

9-209 Transfer of Licenses.

Any applicant may apply to the City Treasurer to transfer a license to another location. There shall be no additional fee unless the business increases its employees by the transfer.

It is unlawful and a misdemeanor to transfer a business license to any other person or entity.

9-210 Posting License.

All successful applicants for a business license shall post at all times, in a

prominent place, a current copy of the business license.

9-211 Revocation of License.

The City Treasurer, after consulting the Mayor, may revoke a business license for violating the provisions of this article by misrepresenting the number of employees or the nature of the business to achieve a material gain.

9-212 Fees - Payment.

Fees are nonrefundable unless an application is denied.

9-213 Amount of Fees.

a. i. Businesses who employ fifteen or more employees shall pay an annual occupation fee of \$100.00.

ii. Businesses who employ fourteen or fewer employees shall pay an annual occupation fee of \$50.00.

iii. Temporary Businesses shall pay an occupation fee of \$10.00 per month and a one-time filing fee of \$10.00. The fee for each additional month in the calendar year shall be \$25.00.

iv. For railroads, express companies, telephone companies, television systems, electric power and lighting companies, gas companies, and public utility, stage, bus, truck and taxi cab companies, the fee schedule shall be as listed in 9-202.

b. The City shall add a penalty of ten percent (10%) per month of the license tax plus the cost of collection for failure to pay the license tax when due starting 60 days after the due date as shown on the statement. (Ord. 2017-09, 7/18/17)

9-214 Expositions.

a. The organizer or promoter shall be obligated to pay an Exhibitors Fee as follows:

i. For Ten or fewer booths, the Promoter shall pay an Exhibitors Fee in the amount of \$50.00.

ii. For eleven or more booths, the Promoter shall pay an Exhibitors Fee in the amount of \$100.00.

iii. All Exhibitors Fees shall be paid prior to the exposition.

iv. The number of booths shall consist of those booths which will be occupied by a vendor.

b. The Promoter must pay either an Occupation Fee or a Temporary Business Fee, if the Promoter qualifies as a Temporary Business.

(Repealed and Re-enacted Ord. No. 2005-13, 9/20/05).