

ORDINANCE 437: BUSINESS LICENSE FEES AMENDMENT

AN ORDINANCE FOR THE TOWN OF WILSON CREEK, WASHINGTON, AMENDING MUNICIPAL CODE SECTION 5.04.010 ENTITLED "TAX LEVIED."

NOW, THEREFORE, THE COUNCIL OF THE TOWN OF WILSON CREEK, WASHINGTON, HEREBY ORDAINS AS FOLLOWS:

Section 5.04.010 of the Wilson Creek Municipal Code entitled "Tax levied" is hereby amended to provide as follows:

There is levied a tax on each business establishment or business conducted in town to be apportioned according to the kind of business conducted and the number of employees:

- A. General Business – origination and renewal – shall be thirty dollars (\$30.00) per year;
- B. Home Occupation – origination and renewal – shall be thirty dollars (\$30.00) per year;
- C. Non-resident – origination and renewal – shall be as follows:
 - a. No license required for those with \$2,000 annual revenue and below
 - b. For those with greater than \$2,000 annual revenue:
 - i. One to three (1-3) employees shall be thirty dollars (\$30.00) per year;
 - ii. Four to ten (4-10) employees shall be fifty dollars (\$50.00) per year;
 - iii. More than ten (10) employees shall be eighty dollars (\$80.00) per year.

For the purposes of this section, an "employee" is defined as any person who performs work, labor, or services for a business and is on the business payroll. The term "employee" also includes self-employed persons, sole proprietors, owners, managers, partners, and all full-time, part-time, and temporary employees on the business payroll.

ADOPTED BY THE COUNCIL AND APPROVED BY THE MAYOR THIS 12th DAY OF August 2021.

Signed:

Attest:

Approved as to form:

Kevin Newland, Mayor

Kaci Anderson, Clerk/Treasurer

Michael M. Wyman, Town Attorney

First Reading: July 8, 2021
Passed by the Council: August 12, 2021