

5.04.010 Definitions.

As used in this chapter, the following words shall have the definitions stated in this section:

A. "Average number of persons employed" shall be determined by ascertaining the total number of hours of service performed by all employees of applicant within the City during the previous calendar year, and dividing the total number of hours of service thus obtained by the number of hours of service constituting a year's work of one full-time employee according to the custom or laws governing such employment. In computing the average number of persons employed, a fraction of one-half or more of the customary or equal annual full-time employee hours shall be considered as one additional employee. "Persons employed" includes proprietors and persons who have an interest in the business as well as relatives and members of the family who render services. An individual, relative, or employee who furnishes only occasional services to a business, shall not be included in the computation of average number of individuals employed or engaged as specified in this chapter. For the purposes of this chapter, an individual furnishing occasional services is an individual who is employed or engaged in the business no more than 400 hours in a calendar year.

B. "Business" shall mean professions, trades, and occupations and all and every kind of calling whether or not carried on for profit.

C. "Collector" as used in this chapter shall be deemed to be the person(s) directed to administer this chapter by the Council.

D. "Gross receipts" shall mean the total amount of the sale price of all sales and the total amount charged or received for the performance of any act, service, employment or product of whatever nature, for which a charge is made or credit allowed, whether or not such service, act, employment or product is done or produced as a part of or in connection with the sale of materials, goods, wares or merchandise. Included in gross receipts shall be all receipts, cash, credits and property of any kind or nature, and any amount for which credit is allowed by the seller to the purchaser without any deduction therefrom on account of the cost of the property sold, the cost of the material used, labor or service costs, interest paid or payable, the cost of transportation of the property prior to its purchase, or losses or other expenses. Excluded from gross receipts shall be cash discounts allowed and taken on sales; any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser; and such part of the sale price of property returned by purchaser upon rescission of the contract of sale as is refunded either in cash or by credit. (Ord. 386 § 3, 1982; Ord. 342 § 1, 1978; prior code § 5.1-13).