



# GRADUATED BUSINESS LICENSE APPLICATION INSTRUCTIONS

## **Section 1**

St. Louis City Ordinance (Ord. 63082 § 1, 1994; Ord. 62578 § 2, 1992; prior Ord. 60643 § 8, 1988.) imposes a graduated business license tax "on all merchants, manufacturers, businesses, avocations, pursuits and callings that are not exempt from the payment of a license by law." The graduated business license tax is based on the licensee's number of St. Louis employees. (See calculation below) For additional license information and to find out how to file and pay your Graduated Business License online, visit our website at [www.stlouis.missouri.org/citygov/license](http://www.stlouis.missouri.org/citygov/license).

### **MISSOURI SALES TAX LICENSE**

If you are required to have a Missouri Sales Tax License, your account must be current in order to receive a business license and you must provide a tax clearance from the Missouri Department of Revenue. Please verify the Sales Tax License number printed on line 8. You may obtain a Missouri Retail Sales Tax License and tax clearance from the Missouri Department of Revenue located at 3256 Laclede Station Rd., Saint Louis, Missouri 63143. You may contact them at 314-877-0177 or visit their website at [www.dor.mo.gov](http://www.dor.mo.gov).

### **LICENSE ISSUANCE**

The License Collector cannot issue any business license or license renewal until all current and past taxes and penalties, including personal property taxes, earnings taxes, payroll taxes, licenses and permit and certificate fees due the City of Saint Louis are paid.

### **COMPLIANCE PROCEDURES**

It is the policy of the License Collector to begin compliance procedures after June 15<sup>th</sup> of the assessed license year on any business operating without a valid business license. Compliance procedures shall include assessment of penalties and interest, and possible closure of the business.

## **Section 2**

### **CONSTRUCTION INDUSTRY CONTRACTORS**

Construction industry contractors (those who erect, demolish, alter and/or repair) are required to comply with the construction licensing requirement in state law. Either a certificate of insurance for workers' compensation coverage or a notarized affidavit, developed by the Missouri Department of Labor and Industrial Relations, Division of Workers' Compensation, must be submitted to the Office of the License Collector before an occupational or business license is issued. **Please submit a notarized affidavit or proof of workers' compensation coverage with the license application.**

Section 287.061 RSMO.2000 reads: "Any city or county which issues an occupational or business license for a contractor in the construction industry shall require a certificate of insurance for workers' compensation coverage or an affidavit, the form of which shall be developed by the division, signed by the applicant attesting that the contractor is exempt... Any contractor who fails to comply with the provisions... of this section shall be denied such a license until he or she furnishes a certificate of insurance."

A copy of the Affidavit of Exemption may be obtained from the Missouri Department of Labor and Industrial Relations in Jefferson City, Missouri (their web address is [www.dor.mo.gov/wc](http://www.dor.mo.gov/wc)) or the Office of the License Collector.

## **Section 3**

### **APPLICABLE EMPLOYEE CALCULATION**

To determine the number of employees to be reported, count the number of full-time and full-time equivalent employees (including owner, partners and officers) in the previous calendar year who have worked within the City of Saint Louis. A Saint Louis employee as used herein means an individual person performing work for remuneration who is employed for (1920) hours or more in any calendar year. A full-time equivalent means each group of two (2) or more part-time employees who, in the aggregate, are employed by the same employer for (1920) hours in any calendar year. For the first operating year, NEW BUSINESSES (never having prior operating history, whether filed or unfilled, in the City prior to June 1 of the assessed license year) are required to pay the minimum license fee.

### **LATE FILING AND LATE PAYMENT PENALTIES**

To avoid penalties, the Graduated Business License application payment must be received by the Office of the License Collector on or **before June 1** of the assessed license year.

There are two types of penalties imposed: one for **late filing** and one for **late payment** on delinquent accounts. The filing penalty is five percent per month or fraction thereof with a maximum of twenty-five percent of tax due. (ORD. 54982)

If payment is not made within sixty days of the date due, the tax is increased twenty percent. The following schedule shows the combined late filing and late payment rates: (ORD. 52783)

First Month = 5%

Second Month = 10%

Third Month = 35%

Fourth Month = 40%

Fifth Month and After

Total Penalty = 45%

QUESTIONS CONCERNING THIS APPLICATION: Please contact the Office of the License Collector  
8:00 A.M. – 5:00 P.M. Monday – Friday at 314-622-4528 or visit our website at [www.stlouis.missouri.org/citygov/license](http://www.stlouis.missouri.org/citygov/license).

**ORDINANCE 67909 ADDENDUM FORM**  
FOR LICENSE YEAR \_\_\_\_\_

1. Has the applicant ever pled guilty or nolo contendere to, or been convicted of, or been found guilty of violating sections of Missouri Revised Statutes, chapters 566, 568, or 573 concerning children and related sexual activities as more specifically addressed in City Ordinance #67909? (See Ordinance below).

YES / NO

2. Only if the answer to Question #1 is YES, does this business involve the likely direct interaction with persons under the age of eighteen in either child-centered or child-based events, activities and programs, as addressed in Ordinance #67909? (See Ordinance below).

YES / NO

3. Only if the answers to Question #1 and Question #2 is YES, state the date, county, and offense on a separate page.

E.I.N. #	
Business Name	
Address	
City/State/Zip	

\_\_\_\_\_  
(PRINT NAME AS SIGNED)

\_\_\_\_\_  
(DATE)

\_\_\_\_\_  
(SIGNATURE OF OFFICER, OWNER OR AUTHORIZED PERSON)

**Instructions for Questions #1, #2 and #3:**

To assist the applicant in answering questions, #1, #2 and #3, please refer to City Ordinance #67909, (See Ordinance below) which concerns, "a person who has pled guilty, or nolo contendere to, or been convicted of, or been found guilty of violations of certain sections of the Missouri Revised Statutes, Chapters 566, 568, 573, shall be denied a business license if that business directly solicits, seeks, advertises, promotes, publicizes and markets child centered and child based events, activities and programs."

**Ordinance #67909**

An ordinance pertaining to the issuance of business licenses to individuals required by law to register as a sex offender for offenses involving a minor, who seek to operate a business that concerns child-based activities; repealing Section 8.02.150 of the Revised Code of the City of St. Louis; and containing a severability clause and an emergency clause.

**BE IT ORDAINED BY THE CITY OF ST. LOUIS AS FOLLOWS:**

**SECTION ONE.** Section 8.02.150 of the Revised Code of the City of St. Louis is hereby repealed and enacted in lieu thereof is the following:

**SECTION TWO.** 8.02.150 Inquiry into applicant.

A. The License Collector, upon receipt of written application for issuance of a license, shall make all due and proper inquiry into the character of all applicants for license. He shall not grant a license to applicants for such license unless he has good and sufficient assurance and reason to believe of his own knowledge that all the applicants are appropriate persons to receive the license.

B. Any person who has pleaded guilty or *nolo contendere* to, or been convicted of, or been found guilty of violating any of the provisions of Section 566.032, RSMo, statutory rape and attempt to commit; or Section 566.067, RSMo, child molestation, first degree; or Section 566.068, RSMo, child molestation, second degree; or Section 566.083, RSMo, sexual misconduct involving a child; or Section 566.086, RSMo, sexual contact with a student while on public school property; or Section 566.151, RSMo, enticement of a child; or Section 566.212, RSMo, sexual trafficking of a child; or Section 566.213, RSMo, sexual trafficking of a child under age twelve; or subsection 2 of Section 568.020, RSMo, incest; or Section 568.045, RSMo, endangering the welfare of a child in the first degree; or subsection 2 of Section 568.080, RSMo, use of a child in a sexual performance; or Section 568.090, RSMo, promoting a sexual performance by a child; or Section 573.023, RSMo, sexual exploitation of a minor; or Section 573.025, RSMo, promoting child pornography; or Section 573.035, RSMo, promoting child pornography in the second degree; or Section 573.037, RSMo, possession of child pornography; or Section 573.040, RSMo, furnishing pornographic material to minors; shall not be granted a business license if that business involves the likely direct interaction with persons under the age of eighteen (18). This ordinance shall include such businesses that directly solicit, seek, advertise, market, promote, publicize and market child-centered and child-based events, activities and programs which shall include, but are not limited to, amusement arcades, video arcades, public swimming pools, child care facilities, event facilities, skate parks or rinks, movie theaters and bowling alleys.

**SECTION THREE. Severability Clause.**

The sections, conditions, and provisions of this Ordinance or portions thereof shall be severable. If any section, condition, or provision of this Ordinance or portion thereof contained herein is held invalid by the court of competent jurisdiction, such holding shall not invalidate the remaining sections, conditions, or provisions of this Ordinance.

**SECTION FOUR. Emergency Clause.**

This being an ordinance for the preservation of public peace, health, and safety, it is hereby declared to be an emergency measure within the meaning of Sections 19 and 20 of Article IV of the Charter of the City of St. Louis and therefore shall become effective immediately upon its passage and approval by the Mayor.

**Approved: March 3, 2008**