

Special Business District Business License Application Form For New Businesses

License is requested for year ending December 31

Name of Business:	_____
Business Address:	Mailing Address: _____
City, State & Zip:	City, State & Zip: _____
Date Opened:	Business Phone #: _____
Nature of Business:	Tax ID Number: _____
Type of Ownership:	Owner's Name: _____
Home Phone #:	Social Security #: _____
Home Address:	City, State & Zip: _____

Businesses Reporting on Gross Receipts Basis:

The license fee for the first year is \$52.50, next year; your fee will be based on gross receipts and calculated as shown below.

License Fees are on due on the last day of February every year and a late fee of 5% will be charged starting March 1st. An additional 1% per month will be assessed until the license fee is paid in full. The maximum penalty is 25%.

Your fee is \$1.50 per \$1,000 of gross receipts. (Example: if your Gross receipts are \$100,000; take \$100,000 and multiple by .0015 = \$150). Your license fee is \$150. (Please note that the minimum license fee is \$52.50 per year).

Businesses Subject to Flat Fee Rates:

Please fill in the flat fee rate: \$ _____ multiple by .0015 = license fee

The above supplied information is true and correct to the best of my knowledge and belief:

Signature of Applicant

Date

**For additional information, contact Kris Houska at (314) 984-6944 or visit our website at www.kirkwoodmo.org*

Business Subject to Licensing

All persons and institutions, merchants, manufacturers, persons, commercial enterprises, business, dealers, trades, occupations, pursuits and avocations which are subject to taxation by the City of Kirkwood under the law, with the exception of those businesses or designated activities of businesses which are subject to licensing under other ordinances. Persons subject to licensing under such other ordinances shall be required to have licenses under the latter ordinances in addition to those required by the license ordinance, but, in such case, the respective portions of the businesses shall be treated for licensing under each applicable ordinance as though they were separate and distinct businesses or business activities.

Definition of Gross Receipts

All of the money, property, services and other considerations charged for or received or derived from business activities, and include, but is not limited to, receipts and charged for and from sales, rentals, hiring, admission prices, compensation, personal services, service charges, commissions, contracts, fees, penalties, bonuses, and services of a trade or occupation, or other price received or charged for any combination of services and property or use thereof or admittance or privilege granted; all commissions received and retained by any commission broker, including real estate agents, brokers, insurance brokers, insurance agents; and revenues of insurance companies limited to direct premiums received from Missouri policy holders. However, "gross receipts" shall NOT include the following:

- a) Receipts of taxes levied by municipal, state and federal governments, and collected by the seller when separately.*
- b) Such part of the sales price of property returned by the purchaser as is refunded in cash or in credit.*
- c) Receipts from the sale of beer, liquor and cigarettes.*
- d) Receipts from any office located in the City of Kirkwood which is operated solely as a billing office for other offices located outside of Kirkwood, and which billing is for transactions no part of which took place in Kirkwood.*

Method of Calculating License Tax

The license tax shall be computed at the rate of \$1.50 per \$1,000 of the preceding calendar years gross receipts, except as to occupations or pursuits hereinafter designated for which fixed amounts have been established.

- 1) The license tax of merchandise shall be calculated on the gross receipts as defined herein, of goods, rates and merchandise sold in the City of Kirkwood arising out of a business wholly or partly conducted at or in any store, stand, or place, or vehicle (fixed or movable) in the City of Kirkwood.*
- 2) The license tax of manufacturers shall be calculated on the gross receipts as defined herein, of goods manufactured by them in the City of Kirkwood, regardless of where the sale of such manufactured goods may take place.*
- 3) The license tax of service occupations shall be calculated on the total amount of the gross receipts as defined herein, arising out of services performed in the City of Kirkwood.*

Flat Fee Businesses

License tax of certain occupations or pursuits is as follows:

<i>Auctioneers and auction sales</i>	<i>\$ 35.00</i>
<i>Automatic coin-operated amusement machines</i>	<i>\$ 35.00 per machine per year</i>
<i>Automobile and Truck Dealers</i>	<i>\$ 3.00 for each new automobile or truck of less than 1 ½ tons, wholesale or retail, and \$6.00 for each new truck 1 ½ tons or over, wholesale or retail; unless 50% or more of the gross business is derived from used automobiles or trucks, in which case the rate of \$1.00 per \$1,000 of gross receipts as defined herein shall apply.</i>
<i>Banks</i>	<i>\$400.00 per year</i>
<i>Billiards and pool table</i>	<i>\$ 20.00 per table per year</i>
<i>Carnivals, circuses and shows</i>	<i>\$135.00 per day</i>
<i>Contractors and Subcontractors</i>	<i>\$ 50.00 per year</i>
<i>Dance Halls and dances</i>	<i>\$ 15.00 per day</i> <i>\$ 75.00 per month</i>
<i>Delivery Wagons, automobiles and trucks</i>	<i>\$135.00 per year</i> <i>\$ 20.00 per truck per year</i>
<i>Drain Layers (Master)</i>	<i>\$ 35.00 per year</i>
<i>Food and merchandise vending machines, Including but not limited to popcorn and candy Machines for which the charge is more than One cent (Exhibitors only) (See Note #2)</i>	<i>\$ 7.00 per machine per year</i>
<i>Fortune Tellers</i>	<i>\$135.00 per year</i>
<i>Haulers</i>	<i>\$ 20.00 per truck per year</i>
<i>Hotels</i>	<i>\$ 7.00 per room, but not less than \$35.00 per year</i>
<i>Itinerant merchants, peddlers and solicitors - with motor vehicle</i>	<i>\$ 35.00 per year</i> <i>\$ 65.00 per year</i>
<i>Juke Boxes</i>	<i>\$ 20.00 per year</i>
<i>Massage parlors and establishments</i>	<i>\$200.00 per year</i>
<i>Palmists</i>	<i>\$135.00 per year</i>
<i>Parades</i>	<i>\$ 35.00 per parade</i>
<i>Pawnbrokers</i>	<i>\$525.00 per year</i>
<i>Plumbers (Master)</i>	<i>\$ 35.00 per year</i>
<i>Private Clubs</i>	<i>\$ 7.00 per room, but not less than \$35.00 per year</i>
<i>Public Halls, Lectures & Meetings</i>	<i>\$ 35.00 per day</i>
<i>Rooming Houses, lodging houses and boarding houses</i>	<i>\$ 7.00 per room, but not less than \$35.00 per year</i>
<i>Sign Erector</i>	<i>\$ 35.00 per year & \$1,000.00 general performance bond</i>
<i>Street exhibitions</i>	<i>\$ 35.00 per day</i>
<i>Venders of prepared foods sold for immediate Consumption</i>	<i>\$ 5.00 per month, \$35.00 per year</i>

One-half of the yearly fee is payable if the business commences on or after July 1 of the licensing year.

#1. Merchants and businesses located within the Kirkwood Special Business District will pay an additional license fee of one-half (50%) of the regular license fee. All fees will be made payable to the City of Kirkwood. This check shall be mailed to the City of Kirkwood with the Business License application.

#2 All merchants exhibiting either coin operated amusement machines or coin operated vending machines will be required to complete a special form titled "supplemental Information Required of Applicants Who Are Exhibitors of Coin Operated Amusement Devices and/or Coin Operated Vending Machines."