4.03.025 Registration/license requirements.

Any person who engages in any business as defined in BCC 4.09.030(L) or performs any act which is subject to the provisions of Chapter 4.04 BCC, Admission Tax Code; Chapter 4.09 BCC, Business and Occupation Tax Code; Chapter 4.10 BCC, Utility Occupation Tax Code; or Chapter 4.14 BCC, Gambling Tax Code, even if such person is not subject to any tax imposed thereby, shall apply under such rules and regulations as the department may prescribe and, upon approval, receive from the department a registration certificate applicable to all such business engaged in or activity performed.

No person shall engage in any business without being registered in compliance with the provisions of this section except the following:

A. *Threshold Exemption.* To the extent set forth in this section, the following persons and businesses shall be exempt from the registration, license and/or license fee requirements as outlined in this chapter:

1. Beginning January 1, 2019, a~~A~~ny person or business whose annual value of products, gross proceeds of sales, or gross income of the business in the city is equal to or less than $2,000 ~~(or higher threshold as determined by city)~~ and who does not maintain a place of business within the city shall be exempt from the general business license requirements in this chapter.

Beginning January 1, 2026, the threshold amount is $4,000. The threshold amount will be adjusted every forty-eight months on January 1 by an amount equal to the increase in the Consumer Price Index ("CPI") for "West Urban, All Urban Consumers" (CPI-U) for each 12-month period ending on June 30 as published by the United States Department of Labor Bureau of Labor Statistics or successor agency. To calculate this adjustment, the current rate will be multiplied by one plus the cumulative four-year (forty-eight month) CPI increase using each 12-month period ending on June 30th of each prior year and rounded to the nearest $100.00. However, if any of the annual CPI increases are more than five (5) percent, a five (5) percent increase will be used in computing the annual basis and if any of the annual CPI decreased during the forty-eight month period, a zero (0) increase will be used in computing the annual basis.

~~1.~~2. The exemption does not apply to regulatory license requirements or activities that require a specialized permit;

B. Any farmer who is exempt from the business and occupation tax pursuant to BCC 4.09.090(J);

C. Any "family" as defined in BCC 4.03.020(E); or

D. Any person who performs activities subject to the provisions of Chapter 4.09 BCC and meets the requirements of BCC 4.09.030(L)(4) and/or (L)(5). This exemption does not apply to any person engaged in activities that are subject to the provisions of other chapters of BCC Title 4. (Ord. 6432 § 1, 2018; Ord. 5605 § 1, 2005; Ord. 5436 § 1, 2003.)