

Sec. 62-131. - Term of license.

- (a) All annual licenses prescribed and annual occupation taxes shall be due and payable on January 1 of each year, and shall be paid to the city collector, and the city collector shall issue a receipt for the proper amount of money received, and shall issue the proper license therefor upon the payment of such sum of money and such license shall be good and valid for the year so paid; provided that any business, occupation, vocation, profession or calling begun within the calendar year shall be prorated by the number of months left in the calendar year and shall be charged an annual license fee based upon the number of calendar months left in the year.
- (b) All persons failing, neglecting or refusing to pay their licenses or occupation tax within 45 days from the date the same becomes due shall be subject to penalties as follows:
 - (1) If paid between 45 days and 75 days from due date, ten percent of the amount of tax due.
 - (2) If paid between 75 days and 135 days from due date, 20 percent of the amount due.
 - (3) If not paid within 135 days from the date due, 40 percent of the amount of tax due.

Such penalties shall be in addition to any fines which may be levied as a result of the violation of this article. The city collector shall publish, in a local newspaper of general citywide circulation, a list of all persons failing, neglecting or refusing to pay their license or occupation tax. Said list of delinquencies shall be published by the city collector on or before July 1 of each year.

(Code 2006, § 4.04.02; Ord. No. 1664, § 1)