

CITY OF FLORISSANT

955 RUE ST FRANCOIS FLORISSANT, MO 63031 (314) 839-7613 // businesslicense@florissantmo.com

BUSINESS LICENSE ONLINE APPLICATION PROCESS

DISCLAIMER

Business Licenses are non-transferable from owner to owner or address to address. Each physical address requires a separate business license application to be submitted. Businesses that operate in more than one location can apply for other locations after the initial application is completed. Only one application can be saved and in progress at any time. Please keep this in mind for larger corporations that have more than one physical location within the City of Florissant. The applicant will receive <u>all</u> <u>communications</u> for the submitted application(s) via email used for their account.

The Business License application will be available online at **my.florissantmo.com** after Jan 1st 2023. In order to access the Business License application, the user will be required to create and finalize the applicant's account. This can be done ahead of time and is recommended in order to expedite your application process. All businesses, new and renewing, submitting for the upcoming year will be required to provide a complete Business Information profile. Future renewals will only require updates to information you provide on the initial application.

A Florissant Business License is not required for businesses that are located outside the city limits unless the business is a Waste Hauler, Vending company, or Billboard company. Food trucks are not allowed in the City of Florissant, unless invited to an event licensed by a City of Florissant business.

PREPARE DOCUMENTS REQUIRED FOR ONLINE UPLOAD

When building your license online an upload of the following documents will be required if applicable: * *Required*

- *Driver's License or State ID for Business Owner and Applicant if not the same person.
- *Articles of Organization / Fictitious Name Registration/dba – (Doing Business As) as filed with the Secretary of State (SEE DEFINITION)
- Current NO TAX DUE CERTIFICATE issued by Missouri Department of Revenue (SEE DEFINITION)
- Proof of Gross Receipts from last calendar year ie. Income Tax Return, MO Sales Tax Return 53-1, Profit & Loss Statement, Computer generated annual receipt report, Notarized Tax Statement from Accountant (SEE DEFINITION)
- State-issued certified license for Masseuses, Nursing Home and Day Care Facilities
- Background check for EVERY employee over the age of 18 that is employed at a Day Care, Massage Parlor, Tanning Business or Nursing home
- Tanning Operator Certificate
- Proof of liability insurance

<u>NEW BUSINESS LICENSE vs</u> BUSINESS LICENSE RENEWALS

The applicant will be required to identify if the business is new or renewing. All renewals will receive an additional notice in late Nov.- early Dec. of the current calendar year containing information for initial application.

NEW business licenses are for businesses that:

- Were not in operation for any part of the previous calendar year at the current property address
- Have a NEW owner
- The uses or operations have changed from the original Zoning Authorization
- A current APPROVED Zoning Authorization and a current APPROVED Commercial Occupancy Permit for the physical business address are required before completing this application. Expansion into a new space. This may require additional Inspections or Permits.

<u>RENEWALS</u> are for businesses that: (must satisfy all three conditions below)

- Were in operation in the previous calendar year at the original property address.
- Have the SAME owner
- Have not changed the uses or operations that were approved on the original Zoning Authorization



my.florissantmo.com

Account creation and finalization is required prior to being able to access the Business License application and will provide the City of Florissant staff with a complete profile of the person responsible for submitting applications. These steps are being taken to protect the end users and organizations associated on any application. We are estimating 7-10 business days for the account verification process at peak times. Please do not create multiple accounts if you have not heard back about your initial verification request within the estimated timed frame. Creating multiple accounts will delay approvals. For questions about your account finalization status email businesslicense@florissantmo.com. If you are going to renew a Business License, please allow time for this process to occur. This is a courtesy reminder that Business Licenses are due by January 31st.

Create an Account

create an Account			
First Name *		Last Name *	
Email *		Date of Birth *	
Password *		Confirm Password *	
Min 10 characters, at least 1 upper case, 1 lower case, & 1 nu	umber		
Mobile Phone * (XXX)XXX-XXXX		CLICK TO VALIDATE PHONE NUMBER A mobile phone number is required for 2-factor authentication. You will receive a text message with a validation code. This is required to create your account.	
	REGIST	STER	
	Already registe	tered? Log in	

Password must contain a minimum of 10 characters, at least 1 upper case, 1 lower case, & 1 number

A mobile phone number is required for 2-factor authentication. You will receive a text message with a validation code. This is necessary to create your account.

Your City of Florissant
authentication code is
<u>######</u>

When practiced, 2-factor authentication significantly increases the security of accessing accounts online. Use the code to validate your phone number or request a new code.

V → I			
Thank you for logging in to Simplicity. A 2-Factor code has been sent to your registered mobile number (***)***_****			
ENTER YOUR CODE HERE			
######			
SUBMIT CODE	REQUEST A NEW CODE		

CREATING AND FINALIZING AN ACCOUNT

my.florissantmo.com

Once a user creates their account they will receive the following message. All applications for services except for Business Licenses can be applied for without an account.

Thank you for registering with us! You can expect to receive a verification link in your email.



You don't have to wait though. You can start applying for services right now!

Complete your registration with SimpliCity by verifying your email. The verification link is sent to the email used to create the account.

Once a user has verified their email address they will need to Finalize their account. The user will be presented with the Welcome screen with the FINALIZE YOUR ACCOUNT button.

Welcome to your new Simplicity account!

We need to gather some information from you so you can make full use of all our online features. Click below to fill out your information form and finalize your account.

FINALIZE YOUR ACCOUNT

What kind of information will we ask you for?

You will be asked to provide basic contact information and details about your license.

There will be a form you need to complete with contact information and details about your license. After the portal user has submitted the Finalization form, City of Florissant staff will verify the account details and either Accept or Reject the new account. The process of verification is not automated and requires staff review. You will receive an email notification once your account is either Accepted or Rejected. If your account is Rejected you will receive a reason within the correspondence. If your account is Accepted a link to access new areas of your account will be sent in an email.

A finalized account allows the user to receive live updates on their submission status, application history, and access to their payment history; including their receipts. Having a verified account will also make completing applications easier by utilizing the users account profile information on their submissions.

Thank you! We have received your account information.

Once we have reviewed and verified your information you will be able to access all areas of your Simplicity account.



BUSINESS INFORMATION PROFILE SET UP

* Required information when applicable

LOCAL BUSINESS INFORMATION

This section of the application is for information relevant to the business. Please provide LOCAL information. All info. Including address must be up-to-date.

- *Florissant Business Address (unless Waste hauler, Billboard company, Vending machine company)
- *Legal Business Name Name filed with the Secretary of State - UPLOAD DOCUMENT
- *DBA (Doing Business As) Must be recorded with the Secretary of State - UPLOAD DOCUMENT
- *Business Scope of Operation –

New businesses within city limits must provide the Uses and Scope of Operation as detailed during Zoning Authorization process. If you have not undergone Zoning Authorization or Commercial Occupancy Inspection Approval, save progress and ensure that your business use is permitted within this location by contacting the Public Works Department at 314-839-7648 or email at

publicworks@florissantmo.com

Businesses Renewing their license(s) must provide a detailed description of the Business Uses and Scope of Operation as permitted through their current Businesses Occupancy Permit.

Any changes to the scope of operation or conduct of the business as permitted by the Occupancy Permit will require additional zoning authorization and occupancy inspections to conform to the changes. If you have questions concerning Zoning contact the Public Works Department at 314-839-7648 or email at publicworks@florissantmo.com

- *LOCAL Contact Phone Number
- *LOCAL Business Email
- *Business Mailing Address this could be the same as your physical address if you wish to receive correspondence here.
- *NO TAX DUE CERTIFICATE If conducting sales when in doubt contact the Department of Revenue - UPLOAD DOCUMENT

BUSINESS OWNER INFORMATION

(SEE DEFINITION)

- *First and Last Name
- *Email
- *Primary Phone Number
- *Date of Birth (mm/dd/yyyy)
- *ID information UPLOAD DOCUMENT
- Gender
- *Business Owner's Mailing Address

BUSINESS MGR. INFORMATION

(SEE DEFINITION)

- *First and Last Name
- *Phone Number
- *Date of Birth (mm/dd/yyyy)
- *ID information
- Gender
- *Business Manager's Mailing Address

AUTHORIZED REPRESENTATIVE

(SEE DEFINITION)

This role is reserved for individuals authorized for submitting applications for a Business Owner. This is not the Business Owner or Business Mgr.

Disclaimer for Authorized Representative

The applicant, as the Authorized Representative, does hereby certify that they have the authority to make this request for a Business License on behalf of the Business Owner. The Authorized Representative certifies that the information they provide within this application is correct to the best of their knowledge and understands that incomplete or false information within this application will result in a VOIDED or REJECTED submission.

Authorized Representative Organization

- *Organization Name
- *Organization Email
- *Organization Phone Number

Authorized Representative

This person has been granted authority by the business owner to submit applications and share information about the business.

- *Name
- *Email
- *Phone Number
- *Date of Birth (mm/dd/yyyy)
- *Mailing Address

INSTRUCTIONS FOR PROPERTY MANAGEMENT

AND EMERGENCY CONTACT INFO

* Required information when applicable

PROPERTY MANAGEMENT INFO.

(SEE DEFINITION)

Property Management Organization

- *Organization Name
- *Organization Email
- *Organization Phone Number

Property Manager

This person is the primary contact for all Building and Health code violations pertaining to the building or parcel of land.

- *Name
- Email
- *Phone Number
- Date of Birth (mm/dd/yyyy)
- *Mailing Address

CORPORATE OFFICE FOR BUSINESS

Is there a Corporate Office / Headquarters? If so, you will be required to provide details for the Corporate Headquarters.

Corporate Organization

- *Corporate Organization Name-MUST BE REGISTERED WITH THE SECRETARY OF STATE
- *Corporate Org. Email
- *Corporate Org. Phone Number
- *Corporate Org. Mailing Address

Corporate representative/Franchise owner

- *Corporate Rep First and Last Name
- *Corporate Rep Email
- *Corporate Rep Phone Number
- *Corporate Representative Title

EMERGENCY CONTACT AFTER BUSINESS HOURS

In order for the police department to provide you with the best possible service, it is necessary for them to have certain information readily available concerning your business.

Any change of Emergency Contact Information must be updated with the Police Department immediately at (314) 831-7000 to ensure immediate communication in case of emergency.

Will be required to answer the following:

Is there a safe on the premises?

Is the safe visible from the outside?

Is your business protected with an alarm system?

- *Alarm Company Name
- Email
- *Phone Number
- Mailing Address

Please be prepared to list your daily hours of operation.

Emergency Contact- only one required, must be updated annually.

This person must be authorized to access the business after hours, have keys and be able to disarm the alarm system.

- *Name
- Email
- *Phone Number



HOW TO ADD BUSINESS TYPES TO YOUR LICENSE BUILD

NEW BUSINESSES MUST HAVE ZONING AUTHORIZATION FOR ANY BUSINESS TYPE BEING ADDED TO THIS LICENSE BEFORE SUBMISSION. If you have any questions about Zoning Authorization or your Commercial Occupancy please contact Public Works at 314-839-7648 or email at publicworks@florissantmo.com.

If you have not completed a Commercial Occupancy Application please go to our **Services** Menu at **my.florissantmo.com** and apply today.

You will likely have more than one business type added to your list once you have completed your selection. Please choose the most prevalent Business Type as your first choice. The menu of business types includes Sign and Vending Machine options.

**EXAMPLE 1: A Restaurant, generally, would have the following business types: Merchant Retail General, Sign Choices, and Vending choices to be included on the Business License. Liquor sales will still need to be recorded separately in your Gross Receipts declaration but they will be included in your Grand Total.

**EXAMPLE 2: A Barber Shop, generally, would have the following business types: Barber Shop and provide the number of Chairs, Beauty Shop / Hair Salon with number of Dryers, Merchant Retail General (if selling products), Sign choices, and Vending choices.

RENEWING BUSINESSES will receive a notification from the Finance Department with details about the selections you should make while creating your license. Liquor by the drink, not packaged liquor, sales willneed to be recorded separately in Gross Receipts. Please consider that each Business License may have multiple business types to record which may include but are not limited to signs and vending machines. If you have questions about your existing Business License or status contact the Business License Specialist at 314-839-7613 or email at businesslicense@florissantmo.com.

BUSINESS TYPES

AMBULANCE AUTOMOTIVE

- BANK AUXILARY BANK MAIN BRANCH BARBER SHOP BEAUTY SHOP / HAIR SALON
- **† BED AND BREAKFAST
- * BILLBOARD COMPANY **† BOARDING / LODGING HOUSE BUSINESS SCHOOL
- * F † COMMERCIAL DAY CARE CONTRACTOR
 - * COUNTRY CLUB
 - ** DANCE HALL IN PERSON ONLY DANCE STUDIO
- **F† **DISPENSARY**
 - *€ DRY CLEANERS
 - * ENTERTAINMENT / AMUSEMENT GENERAL OFFICE HEALTH CLUB
- **† HOTEL / MOTEL
- INSURANCE COMPANY OFFICE ITINERANT VENDOR LASH SALON LOAN AGENCY

MANUFACTURER

- F † MASSAGE PARLOUR/SPA
- F † MASSAGE THERAPIST MORTGAGE BROKERS
 - F MORTUARY/FUNERAL HOME NAIL SALON
- F † NURSING HOME ONLINE-INTERNET BUSINESS PRINTERS & PUBLISHERS
- **† PRIVATE CLUB
- F † RESIDENTIAL CHILD CARE RETAIL GENERAL SERVICE INDUSTRY GENERAL SIGNS
 - F TAXI CAB COMPANY VENDING
 - € WASTE HAULER
- *F TANNING SALON

*Council Approval for Special Use Permit **Requires Chief of Police, Fire Department, and Council Approval. May take several weeks for final approval.

†Background check required for each employee F State License or Certificate Required € Insurance Documents

**† LODGING ESTABLISHMENT



BUSINESS LICENSE PAYMENT GUIDE

PAYMENT OPTIONS

The City of Florissant is moving to an Invoice based payment system. This will eliminate errors in calculations for payments due and reduce over or underpayments for Business License Fees.

When a Business License application is accepted and approved by the Finance Department an invoice will be sent via email to the Applicant. The invoice for Business License Fees which will include Signage Fees can be paid in the following manner:

Please be aware that credit card payments will be processed by Elavon, a third-party payment processor that we've engaged. Elavon will charge a **non-refundable service fee of 2.65%.** The service fee is in addition to the principal amount paid to us and will appear as a separate charge on your credit or debit card statement under the name Elavon - Service Fee. Cards accepted by the City of Florissant include Visa, Mastercard, Discover, and American Express.

- 1.Online use the link shown on your invoice. This link will navigate you to a secure site to complete the transaction. A non-refundable service fee will apply. All payment links can only be used once.
- 2.By Phone -call the Business License Office at (314) 839-7613 to make your payment by Credit or Debit card. A nonrefundable service fee will apply.
- 3. In Person- visit the Finance Office on the second floor of Florissant City Hall at the address below. Accepted payments include: Cash, check, money order, Credit or Debit Card.
- 4.Mail- send a Check or Money Order payable to "City of Florissant Finance Department" with a copy of the Invoice to:

Finance Department Attn: Business License 955 rue St Francois St Florissant, MO 63031

ADDITIONAL FEES POLICY

Delinquency – Penalty (Ref. 605.023)

All licenses or occupational taxes required to be paid by any provision of this Code or other ordinance of the City shall be deemed delinquent if not paid on the date such payment is due and all persons so delinquent in the payment of such taxes shall be required to pay an additional ten percent (10%) of the tax found to be due for the first (1st) month or part thereof and one percent (1%) per month for each month or part thereof thereafter that such delinquency shall continue in addition to any other penalty prescribed for such delinquency.

Returned Checks

All checks returned to the City of Florissant will incur a \$20 return check fee and will initiate a suspension on the business license. If the returned check fee and the initial invoiced charge are not paid within 5 business days of date on the notification the business license will be suspended. Payment for a returned check and fee must be made by cash, money order, cashiers check, credit or debit card. No personal checks will be accepted for these fees. All returned check payments must be made through the Finance Department.

REFUND POLICY

All refunds are at the discretion of the finance department.



BUSINESS LICENSE TERMS AND CONDITIONS

GENERAL TERMS (Ref. 605.003 & 605.005)

A license is required for the maintenance, operation or conduct of any business or establishment or for doing business or engaging in any activity or occupation, whether as a merchant, manufacturer or in any business, trade, occupation or service occupation, any person or corporation shall be subject to the requirement if, by himself/herself or through an agent, employee or partner, he/she holds himself/herself forth as being engaged in the business or occupation; or solicits patronage therefor, actively or passively; or performs or attempts to perform any part of such business or occupation within the City.

Business Licenses are non-transferable from owner to owner or address to address.

- A. The Director of Finance shall prescribe the form of all licenses and applications therefor.
- B. Application paper forms shall be supplied by the Director of Finance. All applications shall be signed by the owner of the business and shall truthfully and completely provide information regarding the nature of the business to be conducted. An online form is available on the SimpliCity Portal site.
- C. All applications for business licenses shall be submitted to the Director of Finance. No license shall be issued until all appropriate fees required by ordinance have been paid. If all required information is supplied, the required fees have been paid and it does not appear that any applicable State law or City ordinance will be violated by the operation of the business, the license may be issued.
- D. The Director of Finance shall approve or deny the issuance of a license within five (5) business days of the receipt of a complete application. An application is not complete until the applicant has obtained an occupancy permit and has submitted all information required by the Director of Finance.

TAX REQUIREMENTS (Ref.605.007)

No license or permit provided for or required under any provision of the City of Florissant Code or other ordinances of the City shall be issued by any department of the City Government to any person until all sales taxes have been paid to the **Department of Revenue of the State of Missouri**.

Payment of other taxes (605.007)

Licenses shall be issued to each applicant complying with all applicable State laws and City ordinances and licenses shall be refused for any applicant failing to comply with all such applicable laws and ordinances. *Per Missouri State Statute RSMo 144.083*

All taxpayers will be required to submit a valid certificate of **"No Tax Due"** in paper or digital form in order to obtain a business license.

License to be posted (Ref. 605.030)

All licenses issued pursuant to the provisions of the Chapter shall be kept conspicuously posted in a place of business for which such license has been issued.

EXEMPTIONS (Ref. 605.003 & 605.053)

Any business which is physically located outside the City but which shall from time to time do business within the City is hereby exempt from acquiring a business license, excluding: Waste Haulers, Vending Companies, and Billboard Companies.

Any person engaged in any business, occupation, pursuit, profession or trade or in the keeping or maintaining of any institution, establishment, article, utility or commodity specified in this Chapter shall be exempt from obtaining a business license when income from the specific activity is less than five hundred dollars (\$500.00) during a calendar year. Any person claiming the exemption under this Section shall provide the Director of Finance with a notarized statement indicating that his/her business income shall not exceed the sum of five hundred dollars (\$500.00) for the year in which each business license is required. However, persons selling their wares at City of Florissant craft fairs, the Valley of Flowers or Fall Festivals shall be exempt from obtaining a business license and shall be exempt from providing a statement to qualify for the exemption.

No business license shall be required for the sale of handicraft items sold by a person or his/her spouse if the person or spouse is at least sixty (60) years of age and if the total gross proceeds from the sale of handicraft items do not constitute a majority of the annual gross income of the seller.

No *person* following for a livelihood the profession or calling of minister of the gospel, duly accredited Christian Science practitioner, teacher, professor in a college, priest, lawyer, certified public accountant, dentist, chiropractor, optometrist, chiropodist, physician, surgeon, in addition no investment funds or service corporation in this City shall be taxed or made liable to pay any municipal or other corporation tax or license fee of any description whatever for the privilege of following or carrying on such profession or calling. This does not exempt the Business Office under which these professions operate under.

No *person* following for a livelihood the profession of insurance agent or broker, veterinarian, architect, professional engineer, land surveyor, auctioneer, or real estate broker or salesman in this City shall be taxed or made liable to pay any municipal or other corporation tax or license fee for the privilege of following or carrying on his/her profession unless that person maintains a business office within the City of Florissant. If a business office operating under a firm or group of professionals is within the City of Florissant, you will be required to obtain a Business License.

CONSIDERATIONS

Due Dates and Payable_(Ref.605.020)

Except as otherwise specifically provided by the provisions of this Code or other City ordinance, the license year for all occupational, business or other licenses shall be the calendar year; the license year shall begin January first (1st) and end December thirty-first (31st). All such licenses shall be due and payable on or before the last day of January of each year.

Fiscal Year Basis (Ref. 605.023)

An occupation or business whose license fee is computed on the basis of annual gross receipts may elect to report on a fiscal year basis, provided the accounting statements and Federal Government reports are made according to the fiscal year. The application to the City for a license shall indicate the fiscal period for which annual gross receipts are reported. An occupation or business electing to report on a fiscal year basis shall secure the consent of the Director of Finance before changing the reporting method.

Separate License Required for each Physical Address (Ref. 605.015)

A separate license shall be obtained for each place of business conducted, operated, maintained or carried on by every person engaged in any occupation, calling, trade or enterprise for which a license is required by the provisions of this Code or other ordinances of the City. The Director of Finance shall be notified of any change of address of such place of business within one (1) week of any such change.

Licensing Multiple Businesses at the Same Physical Address (Ref. 605.017)

Whenever any applicant for a license is engaged in more than one (1) occupation or business at the same address, such applicant may, at his/her option, in lieu of making application and paying for a separate occupation or business for each such occupation or business, make application and pay for the occupation or business license for only the major or principal business or occupation of the applicant at such address; but the license fee for all such occupations or businesses shall be computed on the basis of the total annual gross receipts of the applicant derived from all of the occupations or businesses in which the applicant is engaged at such address and the only minimum license fee required to be paid shall be the one for the occupation or business license for which application is made. This Section shall apply only to those occupations or businesses where the license fee in each case would be computed on the basis of the annual gross receipts of a separate license were issued for each such occupation or businesses.

ENFORCEMENT (Ref. 605)

(605.037) It shall be unlawful for any person to make a false or misleading statement in his/her application for license as to (1) his/her annual gross receipts; (2) any other conditions or factors upon which the license fee is or shall be based; or (3) the nature or type of business that will be operated.

(605.040) Any person found making a statement showing annual gross receipts in an amount less than the true amount thereof in their application for a license or knowingly making a false statement as to any other condition or factor upon which the license fee is or shall be based, the effect of which would be to reduce the amount of such fee, shall, in addition to all other penalties now provided by law, pay to the Director of Finance, upon demand therefor, the additional amount of license fee found to be due, plus a penalty of twenty-five percent (25%) of such additional amount, with interest on the additional license fee of one percent(1%) per month for each month or major fraction thereof after the date when the original license fee was due and payable to the Director of Finance; and any license theretofore issued to any such person shall be subject to revocation if so determined by the Mayor. The licensee may appeal to the Council from the decision of the Mayor in case of the revocation of his/her license by written request and therefore filed with the City Clerk within ten (10) days after being notified by the Mayor of the revocation.

(605.043 & 605.057) The Director of Finance or certified public accountant employed by him/her shall have the right at all reasonable times during regular business hours to audit or examine the books and records of the applicant for any license for the purpose of determining the truthfulness and accuracy of any statements made by the applicant in his/her application for license or the payment of his/her license tax.

A. Any license issued under the ordinances of the City of Florissant may be revoked by the Director of Finance at any time during the effective period of such license for good cause which shall include, but is not limited to, failure to obtain an unconditional occupancy permit within the period of time mandated by the Building Commissioner, conduct which is injurious to public health, safety or welfare, any violation by the licensee of any ordinances relating to the license or failure to accurately and completely provide information to the City in the application or renewal process or concerning the nature of the business for which the license is being sought. Such revocation may be in addition to any fine or criminal penalty imposed.

- B. A license may be revoked after notice and a hearing is given to the licensee. The notice must include a statement of the intent to revoke the license and the reasons for the proposed revocation. The hearing will be held before the Director of Finance and at the hearing or at any stage of the revocation proceeding, the licensee may be represented by counsel. At the hearing, the licensee may offer evidence, including the testimony of witnesses and the introduction of documents, and cross-examine witnesses.
- C. Only the license issued for the establishment at which the violation occurred may be revoked; nothing in this Section shall be construed as allowing the revocation of all licenses of any person found to be in violation of the ordinances of the City of Florissant.

DEFINITIONS

After Hour Emergency Contact

A readily available LOCAL **contact** that would be the first to be contacted in the event of an emergency for the business after normal business hours. This person must have access to the building and able to disarm the alarm

Annual Gross Receipts (Ref. 605.045)

The total amount of the sale price of the sales at retail including any services other than charges incident to the extension of credit that are a part of such sales made by the businesses herein referred to, capable of being valued in money, whether received in money or otherwise; except that, the term "gross receipts" shall not include the sale price of property returned by customers when the full sale price thereof is refunded either in cash or by credit

The total amount of the sale price above mentioned shall be deemed to be the amount received. It shall also include the lease or rental consideration where the right to continuous possession or use of any article of tangible personal property is granted under a lease or contract and such transfer of possession would be taxable if outright sale were made and, in such cases, the same shall be taxable as if outright sale were made and considered as a sale of such article, and the tax shall be computed and paid by the lessee upon the rentals paid.

Applicant

Person who makes a formal application.

Articles of Organization

Part of a formal legal document used to establish a limited liability company (LLC) at the state level. The materials are used to create the rights, powers, duties, liabilities, and other obligations between each member of an LLC and also between the LLC and its members. Obtained by registering the business with the Secretary of State.

Background Check (Ref. 605.385)

The research of an individual's past which may include but is not limited to criminal history findings. The City of Florissant utilizes Background Checks through the Missouri State Highway Patrol and the Department of Health and Human Services (DHHS). A background check is required for anyone over the age of 18 years old that will work with children, the elderly, the handicapped or if required by code to hold a license.

Business Manager

An umbrella term for various management positions responsible for overseeing elements of day-to-day operations at a company or business

Business Owner

Person who is in control of the operational and monetary aspects of a business

Corporate Representative

An individual's name, position name or title, business telephone number, business address, business e-mail, business fax number and other similar business information at the Corporate level of the business

Dance Hall/Ballrooms/Entertainment Venue (Ref. 605.105)

This license is for a place or room where the public generally is invited or permitted to listen to music; engage in dancing or other forms of entertainment, including but not limited to a comedy club and pay-forview events for the payment of a fee or other consideration and is held out to the public as a place where forms of entertainment will be provided. Each event will need to be permitted and licensed separately and will need to have various inspections and council approvals. Application for this Business License must be done in person at City Hall's Finance Office and must be filed by current Business Owner.

Flat Fee

Charges specifically set by the City of Florissant Code Book chapters for specific types of businesses. (Ref. 605, 220.130, 520.030)

Fictitious Name

An artificial name deliberately created or adopted. For example, a business may have a fictitious business name, "Doing Business As". Must be registered with the Missouri Secretary of State.

Graduated Minimum Annual License Fee (Ref. 605.347)

Every person engaged in any business, occupation, pursuit, profession or trade or in the keeping or maintaining of any institution, establishment, article, utility or commodity specified in this Section shall procure and pay for a license from the City and such license fees shall be in the respective amounts set, except as otherwise provided by this Code or by ordinance. Any business or occupation not specifically exempted in 605.350 or other ordinance from graduated minimum annual license fees shall pay a minimum annual license fee of fifty dollars (\$50.00) if there were more than eight (8) and fewer than twenty (20) persons regularly employed or associated in such business during the preceding license year; if there were more than nineteen (19) and fewer than fifty (50) persons regularly employed or associated in such business during the preceding license year, seventyfive dollars (\$75.00); one hundred dollars (\$100.00) if there were more than forty-nine (49) and fewer than one hundred (100) persons regularly employed or associated in such business during the preceding license year; two hundred fifty dollars (\$250.00) if there were one hundred (100) or more persons regularly employed or associated in such business during the preceding license year.

Home Occupation (Ref. 405.035)

An occupation or activity carried on by no more than two (2) members of a family residing on the premises, including home work activities carried on under the supervision of the State vocational rehabilitation agency or pursuant to license issued by the State Department of Labor, but excluding beauty shops, barbershops, music schools, convalescent or nursing homes, tourist homes, massage or other establishment offering services to the general public and providing that there are no signs or any display that will indicate from the exterior of the building that it is being utilized for any purpose other than that of a dwelling, providing further, that there is no stock-in-trade or commodity sold upon the premises, no person is employed other than a member of the family residing on the premises, except as to the said home work activities hereinabove authorized, no mechanical equipment is used in the conduct of the activity or is stored on the premises except such as is customary for purely domestic or household purposes and, provided further, that not over twenty percent (20%) of the total actual floor area of the improvements, exclusive of the basement, is used for the conduct of such home occupation and except for the storage of equipment for home operated lawn care businesses provided that there is no more than one (1) properly licensed trailer stored on the property, which shall be kept clean and that all equipment pertaining to the lawn care business must be stored in the trailer that shall not be larger than six (6) feet by sixteen (16) feet and the equipment stored on the trailer shall not exceed six (6) feet in height and the trailer shall be parked in an enclosed area or shall be covered and parked behind the front of the property line on an improved surface of asphalt or concrete.

Manufacturer (Ref. 605.277)

A manufacturer is a person or company that produces finished goods from raw materials by using various tools, equipment, and processes, and then sells the goods to consumers, wholesalers, distributors, retailers, or to other manufacturers for the production of more complex goods. These all create products, rather than providing services.

Merchant (Ref. 605.287)

Whoever shall deal in the selling of any goods, wares, **merchandise** or **services** within the City, retail or wholesale, whether such sales be accommodation sales, whether they be made from stock of goods on hand or by ordering goods from other sources is hereby declared to be a merchant as elsewhere herein provided, any person to the extent that such person is engaged in selling goods, wares, merchandise or services within the City to duly licensed merchants for the purpose of resale.

No Tax Due Certificate (Ref. 605.007)

State law, section 144.083, RSMo, requires businesses to demonstrate they are compliant with state sales and withholding tax laws before they can receive or obtain certain licenses that are required to conduct business in the state. In other words, a business must show that it has "No Tax Due" if goods are sold at retail or wholesale. If in doubt as to whether or not you are required to have a sales tax number, please contact the Missouri Department of Revenue. -See page 12

Occupancy Permit

Permit clarifying that the structure has passed a safety inspection and is safe for occupancy.

Organization representative

A person appointed by a Corporate Member or an Association Member to act as representative of the Company or Association.

Property Manager

is an individual or company that is hired to oversee the day-to-day operations of a unit of real estate.

Residential Business

A Residential Business is considered a Home Occupation. This is a small business that operates from the business owner's home office. Clients are <u>NOT</u> authorized to visit the residence for business related engagements except for Home Child Day Cares.

Responsible Party

The individual or entity that controls, manages, or directs the entity and the disposition of the entity's funds and assets.

Revocation (Ref.605.057)

The official cancellation of a business license due to failure to maintain proper occupancy, business model that matches the Zoning Authorization, renewal procedures, proper moral or safety measures by following the special use permits issued for the business address or the ordinances published in the City of Florissant code book.

State Issued ID

A government issued form of identification containing personal and biometric information, that allows its holder to prove their identity and citizenship.

Suspension

Temporary prevention, discontinuation of business practices until an issue is resolved.

Zoning Authorization

Any enactment, amendment, or appeal of a zoning ordinance; granting of a conditional use permit or variance; or any other form of land use, subdivision, tract, or development approval is required from the city or county having jurisdiction to permit the particular use of the property.

Online No Tax Due System Information

Home » Taxation » Business » Filing Payment » No Tax Due

State law, **Section 144.083, RSMo**, requires businesses to demonstrate they are compliant with state sales and withholding tax laws before they can receive or obtain certain licenses that are required to conduct business in the state. In other words, a business must show that it has "**No Tax Due**."

Obtaining a **Certificate of No Tax Due** is quick, simple and free. A tax-compliant business will be able to print its **Certificate of No Tax Due** within minutes. Cities, counties and state agencies can **verify whether a business is tax compliant** before issuing or renewing a business license.

Note: A business that makes *no* retail sales is *not* required by Section 144.083, RSMo, to present a Certificate of No Tax Due in order to obtain or renew its license.

A business or organization that has received an exemption letter from the Department of Revenue should contact the Sales/Use Refund and Exemption Section at 573-751-2836 or **salestaxexemptions@dor.mo.gov** to request a **Certificate of No Tax Due**.

The Department is committed to making meeting this requirement as easy and as streamlined as possible for political subdivisions, state agencies and businesses. Therefore, we have developed an **Online No Tax Due** system that will allow political subdivisions, state agencies and business owners to quickly determine if a business has **"no tax due,"** without requiring that a physical certificate be issued by the Department.

Here's how it works:

Political Subdivisions and State Agencies

- An employee of a political subdivision or state agency can enter the business owner's Missouri Tax Identification Number.
- The **Online No Tax Due** system will access our tax system, determine whether the business is in compliance and provide instantly a message that documents:
- o A business is in-compliance and the license can be issued; or
- o The business must contact the Department of Revenue before a Certificate of No Tax Due can be issued.

If you are a city or county and want to obtain access to the system, please complete and mail Local License Renewal Records and Online Access Request (Form 4379A). A state agency wanting access to the system can complete Request for Information of State Agency License No Tax Due Online Access (Form 4379B). We will email login IDs and passwords to your employees.

Business Owners

- A business owner can enter their Missouri Tax Identification Number and PIN. If you cannot locate your PIN on a previous notice issued by the Department, you may call 573-751-7200.
- The **Online No Tax Due** system will access our tax system, determine whether the business is in compliance and provide instantly:
- A Certificate of No Tax Due. The business owner can print their own Certificate of No Tax Due to provide to the political subdivision or state agency; or
- A message directing the business owner to contact the Department of Revenue to obtain a Certificate of No Tax Due if one cannot be issued through the Online No Tax Due system because a business is not in full compliance.

If you have any questions, please contact:

Missouri Department of Revenue Taxation Division PO Box 3666 Jefferson City, MO 65105-3666 Fax: 573-522-1265 Telephone: 573-751-9268 Email: **taxclearance@dor.mo.gov**