

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.*

Method of Calculating Gross Receipts License Tax

The license tax shall be computed at the rate of \$1.00 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.*

Method of Calculating Flat Fee License Tax

The license tax shall be fixed at a rate listed under the City of Kirkwood's Code of Ordinances, Section 13-34 Subsection (c), paid annually by merchants, manufacturers, and service occupations.