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Item #8

To: Lemoore City Council
From: Nancy Cota, Finance Director
Date: June 2, 2006
Subject: Revision of Business License Chapter of the Municipal Code

Discussion:

Attached for Council's approval is a revision of the Business License chapter of the Municipal Code. The ordinance is being revised in order to streamline the language of Business License in respect to Licensed Real Estate Agents to insure that the apportionment principle is properly described in the City's Business License Tax chapter (i.e., insuring that Real Estate Brokers are not taxed on the basis of out-of-City sales). The revisions being requested were submitted to the City Attorney for his comments and suggestions.

A summary of the revisions are as follows:

Section 1. Changes the language to include all licensed real estate agents, (not brokers) with offices located within Lemoore or outside the City and sets the fee at \$50.00 (which is the current rate for agents in Lemoore).

Section 2. Clarifies that Real Estate Brokers may pay their Business License Tax on the basis of "apportioned" gross receipts and eliminates Real Estate salesman from list (the list already includes Real Estate Brokers).

Budget Impact:

None

Recommendation:

That the City Council, waive the first reading of the attached Ordinance 2006-__ revising the Business License Ordinance of the City of Lemoore and send it to a second reading.