Title 5  BUSINESS TAXES & REGISTRATION
Chapter 5.02
BUSINESS LICENSES GENERALLY

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5.02.010  DEFINITIONS.

When used in this chapter, the following words and phrases shall have the meanings set for in this section:

“Business” means a person engaging or offering to engage in a trade, a service, a profession, or an activity with the goal of receiving a financial benefit in exchange for the provision of services, goods, or other property.

“Licensee” means the person to whom a business license is issued pursuant to this chapter.

“Person” means an individual, partnership, limited liability company, joint venture, association, corporation, estate trust, business trust, or any group or combination acting as a unit.

“State of Alaska NAICS codes” means a list of codes used by the state of Alaska to classify business activity in the state with a number based on the North American Industry Classification System (NAICS).

5.02.015  LICENSE REQUIRED.

No person may engage in business in the city without a current business license issued by the city under this chapter. A person engages in business in the city if the person
maintains a permanent or temporary place of business within the city, provides services inside the city, or meets physical presence requirements under TBMC 3.17.020(D).

### 5.02.020 TYPE AND DURATION.

**Business License.**

A. A Business license is issued to a person that engages in business within the City Limits.
B. Business licenses are issued upon receipt of a completed business license registration application and applicable fee and are valid until the business is discontinued.
C. A business license will be issued for each line of business within the state of Alaska NAICS codes that is operated in the city.
D. A business license will be issued to each location a person operates inside the city.

### 5.02.025 APPLICATION – FEE.

A. An application for a business license is submitted to the city treasurer or designee on a form approved by the city treasurer or designee and shall be accompanied by the fee required under subsection (B) of this section. The application shall include the following information, and any additional information that the city treasurer or designee may reasonably require:
   1. The name of the applicant.
   2. Any other name under which the applicant will engage in business in the city.
   3. The applicant’s mailing address, telephone number and email address.
   4. The street address and legal description of each location in the city where the applicant will engage in business.
   5. The Zoning of the location for which the business will be conducted.
   6. If the applicant is not a natural person, the applicant’s type of organization, and the jurisdiction under whose laws the applicant was organized.

B. The fee for a business license is $25.00. The city shall waive the fee when:
   1. The business license is issued to a nonprofit organization registered under Section 501(c)(3), 501(c)(4) or 501(c)(19) of the Internal Revenue Code.
   2. The business license is issued for an additional location of the same name operated in the city.

### 5.02.035 REVIEW OF APPLICATION.

A. The city treasurer or designee shall issue a business license to an applicant upon finding that the application includes all required information, the applicant has paid any required application fee, and the applicant has satisfied the requirements of
subsection (B) of this section.

B. The city treasurer or designee shall refer a business license application, other than an application to renew a business license, to the city planning official to determine whether any structure, or use of land or a structure, where the applicant will engage in business complies with the permitting and land use regulations in TBMC Title 17 and/or the terms and conditions of any rezoning, planning commission approval, or other permit approval granted under TBMC Title 17. The city planning official shall notify the applicant of any such violation. In response to the notice, the applicant shall either:

1. Provide evidence satisfactory to the city planning official that the violation has been corrected; or
2. Provide a plan to correct the violation satisfactory to the city planner, with security satisfactory to the city planning official to ensure performance of the plan. After the violation has been satisfied or a plan for correction of the violation has been accepted, the city planning official shall notify the city treasurer or designee.

5.02.040 LICENSE – COMPLIANCE WITH OTHER PROVISIONS REQUIRED.

A person engaging in a business subject to licensing provisions of a regulatory nature must, in addition to filing the regular application required by this chapter, comply with any other or additional regulatory provisions before being entitled to a license.

5.02.045 INFORMATION ON BUSINESS LICENSE – CHANGES IN INFORMATION – DISPLAY OF LICENSE.

A. A licensee shall notify the city treasurer or designee promptly in writing of any change in the required information on the business license. There shall be no charge for the issuance of a new business license under this subsection.

B. The licensee shall display prominently the original business license at the licensee’s business location in the city. If the licensee has no regular business location in the city, the licensee shall display the business license upon request.

5.02.055 TRANSFER OF BUSINESS.

A. A business license expires upon the effective date of a transfer of the business. Not later than 15 days after the effective date of the transfer, the licensee shall provide written notice to the city treasurer or designee of the transfer, including the name,
address, form of organization and jurisdiction of organization of the transferee. The successor owner shall be required to file a new application for a city business license and pay applicable registration fee.

B. In subsection (A) of this section, the term “transfer” includes any of the following:
   1. A change in the form of ownership or organization of the business, such as from a sole proprietor to a partnership, limited liability company, corporation or the removal or addition of a partner;
   2. A change in voting control or in more than 50 percent of the ownership interest in a licensee that is a corporation, limited liability company or partnership;
   3. A sale of substantially all of the assets used in the business of the licensee; or
   4. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the licensee’s gross receipts from sales, rentals or services.

5.02.065 SUSPENSION OR REVOCATION OF BUSINESS LICENSE.

A. The city treasurer or designee may suspend or revoke a business license when they have determined that the licensee is delinquent in paying sales tax or is in violation of any requirements under TBMC Chapter 3.17, or the licensee has failed to comply with the requirements of this chapter.

B. The city treasurer or designee shall not suspend or revoke a business license without first providing notice and an opportunity for a hearing on the suspension or revocation under this subsection.
   1. At least 15 calendar days before suspending or revoking a business license, the city treasurer or designee shall mail notice of the suspension or revocation by certified mail, return receipt requested, to the last-known address of the licensee.

   2. The notice of proposed suspension or revocation shall identify the licensee, state any other name under which the licensee engages in business in the city, and describe the sales tax payment delinquency or other cause for the suspension or revocation, state that unless a hearing is requested, the city treasurer or designee will suspend or revoke the licensee’s business license under this section upon the expiration of 15 calendar days from the date of the notice, state that the right to a hearing will be waived if not timely requested, and the contact information of the city treasurer or designee or other city representative to be contacted concerning the proposed suspension or revocation.

   3. The licensee may request a hearing on the proposed suspension or revocation in writing to the city treasurer or designee not more than 15 calendar days after the date of the notice of proposed suspension or revocation.
C. A hearing requested under subsection (B) of this section shall be conducted within 15 days of receipt of the request before the mayor or the mayor’s designee, who may be a city employee. After the hearing, the person who conducted the hearing shall serve the decision on the licensee by delivering the notice to the licensee’s place of business, or by mailing the notice by certified mail, return receipt requested, to the licensee’s last known mailing address. The decision to suspend or revoke a business license takes effect immediately upon issuance of the notice.

D. A decision under subsection (C) of this section to suspend or revoke a business license may be appealed to the superior court as provided in the Alaska Rules of Appellate Procedure.

5.02.075 REGULATIONS.

The city treasurer or designee may implement regulations and forms to interpret or clarify the provisions of this chapter.

5.02.085 VIOLATIONS – REMEDIES.

A. Remedies and penalties for violations of this chapter are as provided in TBMC Chapter 1.16.

B. A person who is convicted of violating a provision of this subsection shall be subject to the fine established in 1.16.035, or 1.16.030 if no fine is listed.

C. Each act or omission in violation of this chapter, and each day in which the act or omission occurs, is a separate violation of this chapter.

D. All remedies for violations of this chapter are cumulative and are in addition to any others existing at law or in equity.