

5.04.010 DEFINITIONS. [SHARE](#)

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

AVERAGE NUMBER OF PERSONS EMPLOYED. The average number of persons employed daily in the licensee's business during the previous year, as determined by adding the total number of employees on the fifteenth day of each month, or on the day of the mid-month payroll period, and each of the preceding 12 months, and dividing the total by 12.

BUSINESS. Includes professions, trades, and occupations and all and every kind of calling, whether or not carried on for profit.

COLLECTOR. The Director of Finance.

DWELLING UNIT. As defined in section 14.04.210 (A dwelling unit is any building or portion thereof which contains living facilities, including provisions for sleeping, eating, cooking and sanitation, as required by this code, for not more than one family, or a congregate residence for ten (10) or less persons. (Ord. 749 § 1, passed -- 1992.)

EMPLOYEE. For the purpose of determining the number of employees engaged in any business, calling or operation, means any or all persons engaged in the operation or conduct of any business, whether as owner, any member of the owner's family, partner, agent, manager, solicitor or any and all other persons employed or working in the business, regardless of number of hours worked.

FIXED PLACE OF BUSINESS. The premises occupied for the particular purpose of conducting the business thereat, and regularly kept open for that purpose with a competent person in attendance for the purpose of attending to the business.

GROSS RECEIPTS. Includes the total amounts actually received or receivable from sales and the total amount actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not the act or service is done as a part of, or in connection with, the sale of materials, goods, wares, or merchandise. Included in GROSS RECEIPTS are all receipts, cash, credits, and property of any kind or nature without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever. Excluded from GROSS RECEIPTS shall be the following:

1. Cash discounts allowed and taken on sales;

2. Credit allowed on property accepted as part of the purchase price and which property may later be sold;
3. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
4. The part of the sale price of property returned by purchasers upon rescission of the contract of sale as is refunded either in cash or by credit;
5. Amounts collected for owners when the business is acting as an agent or trustee to the extent that the amounts are paid to those for whom collected; provided that the agent or trustee has furnished the Collector with the names and addresses of the others and the amounts paid to them;
6. That portion of the receipts of a general contractor which represents payments to subcontractors; provided that the subcontractors are licensed under this chapter; and provided that the general contractor furnishes the Collector with the names and addresses of the subcontractors and the amounts paid each subcontractor;
7. Receipts of refundable deposits, except that refundable deposits forfeited and taken into the income of the business shall not be excluded;
8. As to a retail gasoline dealer, a portion of his or her receipts from the sale of motor vehicle fuels equal to the motor vehicle fuel license tax imposed by and previously paid under the provisions of Cal. Revenue and Taxation Code Part 2 of Division 2; and
9. As to a retail gasoline dealer, the special motor fuel tax imposed by 26 U.S.C. § 4041 if paid by the dealer or collected by him or her from the consumer or purchaser.

RESIDENTIAL USE. Development that provides one or more long term dwelling units (occupancy of more than 30 days) and includes single-family housing, multi-family residential, mobile homes, or residential use as part of a mixed use project.

SALE. Includes the transfer, in any manner or by any means whatsoever, of title to property for a consideration; the serving, supplying or furnishing for a consideration of any property; and a transaction whereby the possession of property is transferred and the seller retains the title as security for the payment of the price is likewise deemed a sale. The foregoing definitions shall not be deemed to exclude any transaction which is, or which, in effect, results in a sale within the contemplation of law.

SWORN STATEMENT. An affidavit sworn to before a person authorized to take oaths, or a declaration or certification made under penalty of perjury.