



It is unlawful for any person to engage in any business, occupation, pursuit, profession or trade, or in keeping or maintaining any institution, establishment, article, utility or commodity, without first procuring and paying for a license to do so as required by Chapter 605.010 of the City of University City Municipal Code.

## False Statements

*Section 605.190:* Any person found making a statement showing annual gross receipts in an amount less than the true amount in his or her 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 the director of finance, upon demand, the additional amount of license fee found to be due, plus a penalty of twenty-five (25) percent of such additional amount, with interest on the additional license fee of one percent per month for each month or major fraction thereof after the date when the original license fee was due. Any license issued to any such person shall be subject to revocation by the Council.

## Penalties

*Section 605.150:* All business license renewals are due by April 30th of each year. Businesses delinquent in paying the renewal fees shall be required to pay an additional five percent of the tax found to be due for the first month or part thereof and five percent per month for each month such delinquency shall continue, not to exceed twenty-five percent in the aggregate.

## Preservation and Display of Licenses

Once completed, all licenses granted by the City shall be carefully preserved and shall be displayed in a conspicuous place in the places of business authorized to be conducted by such licenses.

# Business License Codes & Regulations

## Getting Started

### Community Development—4th Floor:

Prospective business owners should first procure an occupancy permit from Community Development on the 4th Floor of City Hall. Community Development may be contacted at 314.505.8500.

### Finance Department—1st Floor:

After receiving notification of occupancy approval, a new business owner will be contacted to report to the first floor of City Hall to complete the process.

Retail businesses need to bring the following to apply for a business license:

- Retail Sales Tax Certificate
- Certificate of No Tax Due

Corporations with 501(c)3 Tax Exempt Status must provide proof of such at the time of application.

### Registering a Sales Tax Business:

A business must register with the Missouri Department of Revenue if it is making sales for tangible personal property or taxable services.

You may register online at :

[dor.mo.gov/business/register](http://dor.mo.gov/business/register).

For more information, you may call Business Tax Registration at 573.751.5860.

## Minimum License Tax

The minimum license fee for new businesses and business license renewals is \$30.00, with the exception that new restaurant license fees are \$35.00.

## Annual Gross Receipts

Receipts to be included:

- Total amount of selling price for all sales of materials, goods, wares or merchandise.
- Total amount charged or received for performing any act or service, of whatever nature it may be, for which a charge is made or credit allowed.
- Receipts, cash, credits, and property of any kind without deduction of cost of the property sold, cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses.
- Receipts of agents, brokers, or trustees received as commissions or fees earned or charges of any kind made or compensation for the performance of any services as agent, broker, or trustee, or profits received when such agent, broker, or trustee participates as a principal in any transaction.

## Business Classifications

There are many business classifications. The most common listed in Chapter 605 Article 3 of the City Code are as follows:

- Merchants (Annual Gross Receipts)
- Enumerated Business (Per Employee)
- Financial & Insurance Occupations

For more specific classification information, please refer to the Municipal Code at [www.ucitymo.org](http://www.ucitymo.org).

## Business License Renewal Process

The Business License year begins May 1st and ends April 30th. The Finance Department mails renewal forms each year. All renewals are due and payable by April 30th of each license year. Businesses need to provide the following:

- Full and Complete Renewal Forms**
- Certificate of No Tax Due**—Retail Businesses Only

## LOOP Special Business District

Businesses within the Loop Special Business District are required to pay an additional business license tax of 50% over any other business license taxes levied by the City.