

ORDINANCE #452

AN ORDINANCE AMENDING SECTION 2 AND SECTION 3 OF ORDINANCE #402.

WHEREAS: The Town Council of Yacolt, Washington, is in regular session this 4<sup>th</sup> day of June, 2007; and

WHEREAS: All members of the Town Council have had notice of time, place, and purpose of said meeting; and

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF YACOLT, WASHINGTON DOES ORDAIN AS FOLLOWS:

**SECTION 1:** Section 2 of Ordinance #402 shall be amended to read as stated in Section 2 below and Section 3 of Ordinance #402 shall be amended to read as stated in Section 3 below.

**SECTION 2: Definitions.**

In construing the provisions of this Ordinance, except when otherwise declared or clearly apparent from the context, the following definitions shall be applied:

- A. "Engaging in business" means commencing, conducting or continuing in business and also the exercise of corporate or franchise powers as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business;
- B. "Person" means any individual, receiver, assignee, trustee in bankruptcy, trust, company, firm, copartnership, joint venture company, joint stock company, business trust, corporation, association, or any group of individuals acting as a unit. It shall not include clubs, fraternities or any other type of association of a benevolent, charitable, religious or fraternal nature, nor shall it include any public or private school or members of associations thereof;
- C. "Retail business activity" includes all activities, engaged in with the object of gain, benefit or advantage to the taxpayer or to another person or class, directly or indirectly, carried on for the purpose of selling goods or services to ultimate consumers. It shall not include those activities carried on to make sales at wholesale, nor those activities carried on for the purpose of making sales to persons for the purpose of their making a resale in the regular course of business. The term includes those activities carried on by professional persons for the purpose of rendering benefits and services to ultimate consumers. Professional persons include, at least, the following: physicians, veterinarians, dentists, lawyers, engineers, architects, obstetricians and real estate brokers.
- D. "Special event" means an event that is temporary in nature and celebrates or recognizes a specific event.

- E. "Taxpayer" includes any individual, group of individuals, corporations or associations required to have a business license hereunder, or liable for any license fee or tax, or for the collection of any license fee or tax hereunder, or who engages in any business, or who performs any act, service, or labor receiving wages, salary, commission or other compensation having monetary value.
- F. "Town" means the Town of Yacolt.
- G. Words in the singular number shall include the plural, and the plural shall include the singular. Words in one gender shall include all other genders.

**SECTION 3: Exemptions.**

The provisions of this ordinance shall not apply to:

- A. Persons selling personal property at wholesale to dealers in such articles;
- B. Newsboys;
- C. Merchants or their employees delivering goods in the regular course of business;
- D. Persons conducting garage sales;
- E. Sales or solicitations conducted by a charitable, religious, patriotic or philanthropic organization; provided, however, that such organization, association or corporation shall furnish all of its members, agents or representatives conducting solicitation credentials, stating the name of the organization, the name of the agent and the purpose of the solicitation;
- F. Merchants or their employees who sell their goods, wares, merchandise, or services within the Town of Yacolt during a special event.

The Ordinance shall take effect immediately upon adoption and publication according to law.

Passed by the Town Council of the Town of Yacolt, Washington on this 4<sup>th</sup> day of June, 2007.


AYES Madler, Holyk, Weldon, Stewart

NAYES None

ABSENT Marbut

MAYOR  ATTEST 

I hereby certify that this is a true and correct copy of Ordinance #452 as read before the Council and passed on the date herein mentioned and passed according to law.

ATTEST   
Brenda Finnegan, Clerk/Treasurer