

§ 9-9. Gross receipts.

The term "gross receipts" as used in this title shall mean the gross receipts of the fiscal year for which the tax is due and is defined as follows: The total amount actually received or receivable from all sales; the total amount of compensation 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 such act or service is done as part of or in connection with the sale of materials, goods, wares or merchandise; and gains realized from trading in stocks or bonds, interest discounts, rents, royalties, fees, commissions, dividends or other emoluments, however designated. Included in "gross receipts" shall be 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, except that the following shall be excluded therefrom:

- (a) Cash discounts allowed and taken on sales.
- (b) Credit allowed on property accepted as part of the purchase price and which property may later be sold, at which time the sales price shall be included as "gross receipts."
- (c) Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser.
- (d) Such part of the sales price of property returned by purchasers upon rescission of a contract of sale as is refunded either in cash or by credit.
- (e) Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded.
- (f) Amounts collected for others where the business is acting as an agent or trustee to the extent that such amounts are paid to those for whom collected. This exclusion shall not apply to any fees, percentages, or other payments retained by the agent or trustee.
- (g) Cash value of sales, trades or transactions between departments or units of the same business.

As to any person engaged in the business of operating an administrative headquarters or of retailing, wholesaling, manufacturing or processing any goods, wares, merchandise, article or commodity at a fixed place of business within the city which does not generate gross receipts as defined herein within the city, gross receipts shall be deemed to include the total of all expenses incurred in the retailing, wholesaling, manufacturing or processing of such goods at the business location within the city for payroll, utilities, depreciation, and/or rent.

(Ord. No. 85-8, § 3, 4-1-85)