



Tax and Licensing Code Updates

CITY COUNCIL – October 21, 2025

City Staff Representative:
Department:

Ana LeScoezec, Revenue Manager
Finance

Purpose

To provide City Council with recommended updates to the tax and licensing code that will ensure consistency and allow for more flexibility to better serve the business community.

This item was discussed with City Council at the Study Session on October 14, 2025.

Tax and Licensing Code Update Summary

- Sales Tax

- Clarify conflicting code sections regarding excess tax collection .
- Remove the vendor fee credit.

- Use Tax

- Allow use tax estimate calculations to be set by policy.
- Remove alternative options for timing of use tax payment.

- Telephone Tax

- Remove section requiring nominal tax for landlines.

- Licensing Code

- Clarify procedures for revocation or suspension for outdoor vendor licenses.
- Remove requirement for separate kennel license
- Add licensing requirements for massage businesses as required by state law.

Staff Recommendation

- Approve the Ordinance as presented.

Options for Council

- Approve the Ordinance.
- Reject the Ordinance.
- Request additional information.

