

## Exhibit B

### Title 3 Chapter 1

#### 3-1-3: EXEMPTIONS:

~~—A.— No license fee shall be imposed under this title on any person engaged in business for solely religious, charitable, eleemosynary or other types of strictly nonprofit purpose which is tax exempt in such activities under the laws of the United States and the state, nor shall any license fee be imposed on any person engaged in a business specifically exempted from municipal taxation and fees by the laws of the United States or the state. (1980 Code § 9-124; amd. 2010 Code)~~

~~—B.— The license assessor and collector may, with approval of the governing body, enter into reciprocal agreements with the proper officials of other taxing units, as may be deemed equitable and proper in effecting the exemption provided for in subsection A of this section. (1980 Code § 9-124)~~

The following businesses are not required to have a business license:

~~A. a business that is operated only occasionally; and by an individual who is under 18 years of age; or~~

~~B. a home-based business, unless the combined offsite impact of the home-based business and the primary residential use materially exceeds the offsite impact of the primary residential use alone.~~

~~C. Notwithstanding B, a business license fee is required for a license to a home-based business owner but who requests a license from the Town.~~

#### 3-1-4: LICENSE FEE; LICENSE ASSESSOR AND COLLECTOR:

~~A.— The annual license fee, the enhanced service cost fee and the disproportionate cost fee shall be referred to in aggregate as the license fee.~~

~~1.— It is determined by the town council that a disproportionate level of municipal services are provided to certain businesses within the city in comparison with the level of services provided to other businesses and to residences within the city, based on additional municipal services provided to such businesses and on disproportionate use of police services.~~

~~2.— It is determined by the town council that an enhanced services are given to certain businesses. However, the associated fee for the enhanced service will only be assessed on the first business license issued to entities with more than one business license in the same category.~~

~~A.— B.— The town clerk, or designee, is designated and appointed as ex officio assessor of license fees and disproportionate cost fees for the town. On receipt of any application for a license, the town clerk shall assess the amount due thereon and shall collect all license fees and disproportionate cost fees, based upon the rate established by resolution. He—The town clerk shall enforce all provisions of this title, and shall cause to be filed complaints against all persons violating any of the provisions of this title. (1980 Code § 9-113; amd. 2010 Code)~~

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