

CHAPTER 9-300 BUSINESS LICENSED ON THE BASIS OF GROSS RECEIPTS.

PART 9-310. ADMINISTRATION AND IMPOSITION OF TAX.

9-311. TERMS DEFINED.

A. As used in this chapter:

1. The term "retailer" means a person doing a regularly organized retail business in tangible personal property, and selling to the user or consumer and not for resale, and includes commission merchants, auctioneers, and all persons regularly engaged in the business of selling to users or consumers within the municipality; but the term "retailer" does not include farmers, gardeners, stockmen, poultrymen or other growers or agricultural producers producing and doing business on their own premises, except those who are regularly engaged in the business of buying or selling for a profit.
2. The term "retail sale" means every sale within the municipality by a retailer or wholesaler to a user or consumer, except sales defined as wholesale sales or otherwise exempted by the terms of this chapter; but the term "retail sale" is not intended to include isolated nor occasional sales by persons not regularly engaged in business, nor seasonal sales of crops, seedling plants, garden or farm or other agricultural produce by the producer thereof, or the return to the producer thereof of processed agricultural products, but no sale of a vehicle of a type required to be registered under the provisions of the motor vehicle laws of this state shall be deemed isolated or occasional for the purposes of this chapter, except that any transfer of any motor vehicle in a business reorganization where the ownership of the transferee organization is substantially the same as the ownership of the transferor organization shall be considered an isolated or occasional sale. Any farmer or other agricultural producer who sells poultry, eggs or dairy products to consumers will be deemed to be a retailer making retail sales and such sales will not be exempt under the provisions of this chapter if such sales have an average monthly sales value of \$125 or more.
3. The term "sale" or "sales" includes installments and credit sales, and the exchange of properties as well as the sale thereof for money, every closed transaction constituting a sale. A transaction whereby the possession of property is transferred but the seller retains the title as security for payment of the price shall be deemed a sale.
4. The term "purchase price" means the price to the consumer exclusive of any tax imposed by the federal or state government by this chapter.