

# “Exhibit A”

## Resolution R24-08-20

### CHAPTER 110: LICENSES

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#### *Rules and Regulations*

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#### § 110.07 EXEMPTIONS.

There shall be exempt from the provisions of this chapter the following businesses:

(A) Businesses conducted as an agency or department of the United States of America, the State of Arizona, County of Maricopa, or City of El Mirage;

(B) Churches, veterans, and civic service organizations occasionally engaging in a business and which such business is for a bona fide non-profit purpose;

(C) Residential rental properties or property owners. Per A.R.S. § 9-1304 this does not prohibit the city, which imposes a sales tax on rent, from requiring a transaction privilege tax license for residential rental property owners; and

(D) Businesses providing occasional participation in city sponsored special events upon prior approval by City Manager;

(E) Mobile businesses that are operated via non-motorized carts.

(F) De minimis business activity. Individuals who annually transact less than \$10,000 in business activity as defined in § 110.01 above are exempt from these license requirements. No incorporated business, partnership, syndicate, firm, association, or corporation is considered to be de minimis.