

5.12.010 Exemptions.

A. The following are exempted from the payment of a license tax under this title:

1. Any nonprofit institution, corporation, organization or association organized and conducted for non-profit purposes only, when the receipts derived are to be wholly for the benefit of such organization and not in the whole or any part for private gain of any person, **or when the receipts are derived wholly from a Special Event permitted by the City of Stockton.** This exemption shall not apply to promoters employed by non-profit institutions, corporations, organizations or associations.

2. Any solicitor engaged in interstate commerce when a license tax casts a burden upon such interstate commerce.

3. Any honorable discharged or honorable relieved soldier, sailor, or Marine of the United States who is physically unable to obtain a livelihood by manual labor, and who is a voter of this State, distributing circulars, or hawking, peddling or vending any goods, wares or merchandise owned by said person, except spiritous, malt, vinous or other intoxicating liquor.

4. Any public utility which makes an annual payment to the City under a franchise or similar agreement.

B. Any person, firm, or corporation seeking exemption under this section shall provide to the Finance Director or said Director's representative sufficient evidence of the status upon which exemption is claimed and shall have the right to submit such other evidence as may reasonably bear on such request for exemption. (Prior code § 6-035)