

# ORDINANCE 23-11-01

**Introduced:** November 6, 2023

**Approved:** December 4, 2023

## AN ORDINANCE TO AMEND CHAPTER 45: BUSINESS LICENSES, IN THE TOWN OF MIDDLETOWN CODE OF ORDINANCES

**BE IT ENACTED BY THE MAYOR AND COUNCIL OF THE TOWN OF MIDDLETOWN** (a majority of the members elected thereto concurring therein):

**Section 1.** That the Town of Middletown, Delaware, Code of Ordinances, Chapter 45: BUSINESS LICENSES, is hereby amended as follows:

1. Amend §45-2 by removing the definition of “Gross income” and replacing therein the following:

“*Gross receipts* means the whole, entire total receipts received or accrued, within the Town of Middletown, without deduction.”

References to “gross income” within Chapter 45 shall be replaced with “gross receipts.”

2. Remove §45-7.(c) in its entirety.
3. Remove §45-22.(c) in its entirety.
4. Amend CHART B: BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE to add a column entitled “Fee (Resident)” with the associated fees for each Industry Sector listed.
5. Amend CHART B: BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE by changing the Class for MANUFACTURING and RETAIL TRADE from “11” to “Gross Receipts.”
6. Amend CHART B: BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE by adding an Industry Sector “BARBER SHOPS (LESS THAN 3 BARBERS)” with a NAICS Sector/Subsector of “812111” and a Class of “1”.
7. Amend CHART B: BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE by adding an Industry Sector “BEAUTY SALONS (LESS THAN 3 BEAUTICIANS)” with a NAICS Sector/Subsector of “812112” and a Class of “1”.
8. Amend CHART B: BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE by adding an Industry Sector “DAYCARE HOMES” with a NAICS Sector/Subsector of “6244” and a Class of “1”.

9. Amend CHART B: BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE by adding an Industry Sector "MANUFACTURED HOME PARK" with a NAICS Sector/Subsector of "531190" and a Class of "6".
10. Amend CHART B: BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE by changing the CLASS FOR REAL ESTATE AND RENTAL AND LEASING from "5" to "7."

**Section 2.** This Ordinance shall become effective immediately upon passage.

ADOPTED THIS FOURTH DAY OF DECEMBER, 2023.

(SEAL)



Kenneth L. Branner, Jr., Mayor

ATTESTED TO BY:



WITNESS, TOWN OF MIDDLETOWN