

BUSINESS LICENSE TAX EXEMPTION FORM

I am exempt from the business license tax requirement because I am/my business qualifies under the following exemption:

8.080 Exemptions from License Requirement

The following persons are exempt from the tax imposed under Section 8.080 (*a City of Medford business license is still required. In some cases, a \$50 application review fee could apply*):

- 1. Any charitable organization that is tax exempt under Section 501(c)(3) of the Internal Revenue Code;
- 2. Government agencies and instrumentalities.
- 3. Persons whose only business transactions in the City consist of the following:
 - a. Sales, exchanges or involuntary conversions of real property not held for sale in the ordinary course of trade or business, unless the real property is used in the trade or business in connection with the production of income;
 - b. The sale of personal property acquired for household or other personal use by the seller;
 - c. Interest and dividends earned from investments which are not part of a trade or business and gains or losses incurred from the sale of investments which are not a part of a trade or business;
 - d. An hourly, daily, weekly, monthly or annual wage or salary or commissions paid by his employer.
- 4. Public utilities covered by franchise ordinances and paying taxes or fees to the city under the terms of the franchise.
- 5. Businesses located outside the City having no permanent or temporary place of business in the City. However, service businesses located outside the City that perform services within the city shall not be exempt.
- 6. Interstate common carriers licensed by the applicable federal regulatory agency, but their local agents shall not be exempt.
- 7. Businesses exclusively engaged in interstate commerce which have no activities in the City other than an office.
- 8. Businesses in which the field of taxing has been specifically preempted by the State of Oregon or the federal government, including but not limited to:
 - a. Insurance agents and insurers other than domestic insurers formed under the laws of the State of Oregon, and
 - b. Alcoholic liquor and beverage distributors.
- 9. Beggars.

The undersigned applicant attest that the facts stated herein are true as I reasonably believe. I understand that this is a "sworn statement" and that any material misrepresentation contained herein will be cause for denial or revocation of license.

Signature: _____ Date: _____