CITY OF CAPE GIRARDEAU
BUSINESS LICENSE INFORMATION

BUSINESS LICENSE

Each business in the City of Cape Girardeau is required to have a city license and must renew the license each year in January. Business licenses are not transferable and each license issued covers only one business in one location; multiple locations require separate licenses.

Application for a business license may be obtained through Community Development at City Hall, located at 44 N. Lorimier or on-line at www.cityofcapegirardeau.org. Inquiries may be directed to Inspections Department at 573-339-6327.

All businesses subject to sales tax must present a copy of a Missouri Retail Sales License along with the business license application which contains their Missouri Tax Identification Number and specifies registration inside the city limits of Cape Girardeau. Also, any business that is selling items at retail needs to submit a "no sales tax due" letter from the Department of Revenue. This information may be obtained through the Missouri Department of Revenue office online at DOR.MO.GOV or by phone at (573) 751-4450.

Renewal for flat rate businesses is the same as the original application cost unless the business tax is calculated on a volume basis (such as manufacturer, wholesaler, barbershop, or taxi service) and the volume has increased.

CHANGES IN BUSINESS

If a change in operations for any business is made, contact must be made with Customer Service to obtain appropriate paperwork. Changes include closing, selling, moving locations, changing managing officer, or significant change in the nature of the business being operated.

HOTEL / MOTEL AND RESTAURANT

A license tax is levied on hotels and motels in an amount equal to four per cent (4%) of gross receipts derived from transient guests for sleeping accommodations. Gross receipts shall include sales tax. Hotel / Motel means any structure, or building, under one (1) management, which contains a room or rooms furnished for the accommodation or lodging of guests, with or without meals being provided, and kept, used maintained, advertised or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests (31 days or less) or permanent guests.

Restaurants are levied a tax in an amount equal to one per cent (1%) of gross receipts. Gross receipts are based upon the applicable revenue received by the licensee and not on the basic charge made to the customer by the licensee. For example: gross receipts shall include all sales tax. Restaurant means any inn or establishment that prepares food. Prepared shall include cooked, mixed, heated assembled, at least in part, or served, and shall also include the dispensing of drinks from a fountain.

This license tax shall be in addition to all other license taxes, which are applicable to hotels, motels and restaurants. This tax is paid on a monthly basis.

LIQUOR LICENSE

All applications for liquor licenses must be submitted on the proper forms to the Community Development office. All liquor license applicants are subject to a background investigation, as well as standard inspections by city, fire and health departments. Once inspections are conducted and approved, the application goes
before the City Council for final approval.

Liquor licenses are renewed annually in May and are in effect for 12 months from June 30th of each year.

There is a special license required to sell intoxicating liquor at retail on Sundays during specified hours.

Sales of intoxicating liquor are prohibited within 200 feet of any school, church, or other building regularly used as a place of worship.