

ORDINANCE NO. 2321

AN ORDINANCE to amend Section 20-1 by adding thereto two new definitions, to amend and reordain Sections 20-8, 20-21 and 20-28 of Article I, to amend and reordain Sections 20-46, 20-47, 20-48, and 20-51, and to repeal Sections 20-49 and 20-61 of Article II, to amend Sections 20-73, 20-75, 20-76, 20-77 and 20-82 of Article III, all of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 20 relates to LICENSES, which Article I relates to SAME--IN GENERAL, which Section 20-1 relates to DEFINITIONS, which Section 20-8 relates to PARTIAL PAYMENT WHEN TAX IS BASED ON GROSS RECEIPTS, which Section 20-21 relates to ADDITIONAL TAXES, which Section 20-28 formerly related to POWERS AND AUTHORITY OF COMMISSIONER OF REVENUE GENERALLY and now relates to POWERS AND AUTHORITY OF DIRECTOR OF FINANCE GENERALLY, which Article II relates to REGULATORY LICENSES, which Section 20-46 relates to COIN-OPERATED DEVICES--AMUSEMENT TYPE SLOT MACHINES, which Section 20-47 relates to SAME-- SLOT MACHINE OPERATORS, which Section 20-48 relates to SAME--MERCHANTS PLACING VENDING MACHINES, which Section 20-51 relates to DETECTIVE AGENCIES, DETECTIVES AND WATCHMEN, which repealed Section 20-49 relates to SAME--COIN-OPERATED RADIOS AND TELEVISION SETS IN HOTEL ROOMS, ETC., which repealed Section 20-81 relates to LOCKERS FOR PARCELS OR BAGGAGE, which Article III relates to NONREGULATORY LICENSES, which Section 20-73 relates to PROFESSIONAL OCCUPATIONAL OCCUPATIONS AND BUSINESSES, which Section 20-75 relates to BUSINESS SERVICES AND OCCUPATIONS, which Section 20-76 relates to REPAIR SERVICES AND OCCUPATIONS, which Section 20-77 relates to RETAIL MERCHANTS and which Section 20-82 relates to AMUSEMENTS AND ENTERTAINMENTS.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 20-1, Article I of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by adding alphabetically two new definitions to read as follows:

Operator. Any person, firm or corporation selling, leasing, renting or otherwise furnishing or providing a coin-operated machine or device operated on the coin-in-the-slot principle, provided, however, that this term shall not include a person, firm or corporation owning fewer than three (3) coin-operated machines and operating such machines on property owned or leased by such person, firm or corporation.

Slot machine. A coin-operated machine or device operated on the coin-in-the-slot principle.

Section 2. That Section 20-8, Article I of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 20-8. Partial payment when tax is based on gross receipts.

In all cases where a license tax is based in whole or in part upon gross receipts, and the tax on such gross receipts is equal to or exceeds the sum of two hundred dollars (\$200.00), exclusive of any and all other types of tax, the tax may be paid in four (4) equal installments during the license year, the first payment to be made on or before January thirty-first, the second on or before May first, the third on or before August first, and the fourth on or before November first, provided the taxpayer elects to do so by making his application for a license and paying the first installment and any tax unpaid and owing for any previous license year on or before January thirty-first of the license year for which application is being made.

Upon default being made in the payment of any installment when it becomes due, the amount of such installment shall be delinquent as of that date. There is hereby imposed on payments made on installments a handling charge which shall be calculated as follows:

First installment:	None
Second installment:	Two percent (2%) of payment due
Third installment:	Four percent (4%) of payment due
Fourth installment:	Six percent (6%) of payment due

Section 3. That Section 20-21, Article I of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 20-21. Additional taxes.

If the director of finance ascertains that any person who has been assessed with a license tax under the provisions of this chapter for any license tax year of the three (3) license tax years last past, or for the then current license tax year, but that upon a correct audit and computation of the license tax, the assessment thereof should be in an increased amount, and the assessment of the license tax in the lesser amount was not due to fraudulent intent or to evade taxes, then the director of finance shall assess the taxpayer with the additional license tax found to be due, without penalty. If the assessment of the additional tax is not paid to the director of finance within fifteen (15) days after written notice to the taxpayer, a penalty of ten percent (10%) plus interest at eight percent (8%) per annum shall accrue from the date of the notice until payment, and the director of finance shall collect such penalty and interest along with the tax and in the same manner as the tax may be collected. Any overpayment ascertained shall be credited to the amount due the following year or shall be refunded in case the licensee does not engage in business the year following.

Section 4. That Section 20-28 and the title thereof of Article I of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby are amended and reordained to read as follows:

Sec. 20-28. Powers and authority of director of finance generally.

In the enforcement of this chapter, the director of finance of the city, in addition to the powers herein specifically granted, shall have all and the same enforcement authority with respect to city licenses that state law gives to commissioners of revenue or directors of finance generally with respect to state licenses. As one of the means of ascertaining the amount of any license tax under the provisions of this chapter or of ascertaining any other pertinent information to such license, the director of finance may propound such interrogatories as may be relevant to that purpose to each applicant and use such other evidence as he may procure. Such interrogatories shall be answered under oath, and the failure or refusal of any applicant for a city license to answer any such interrogatories shall be grounds for denial of the license.

Section 5. That Section 20-46, Article II of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 20-46. Coin-operated devices-- Amusement type slot machines.

Every person having anywhere in the city amusement type slot machines, musical machines or musical devices which are operated by the insertion of coins or tokens shall pay for the privilege of doing business in the city an annual license tax of seventy cents (\$0.70) for each one hundred dollars (\$100.00) of gross receipts actually taken through such machines. The license tax herein imposed shall not apply to persons owning fewer than three (3) such machines and operating the machines on property owned or leased by them.

Nothing in this section shall be construed to permit the licensing of any slot machine which is unlawful to have, operate or keep under the provisions of state law. The director of finance of the city shall annually provide stickers of such color and design as he may designate to evidence the payment of the license tax herein prescribed. The director of finance shall deliver to every person paying the license tax herein prescribed on any slot machine a sticker for each such machine to evidence payment of the license tax. One such sticker shall be attached and securely fastened to each slot machine so that the same may be easily seen and shall be kept attached to each such machine throughout the license year.

Section 6. That Section 20-47, Article II of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 20-47. Same--Slot machine operators.

Every slot machine operator, as herein defined, shall pay for the privilege of doing business in the city an annual license tax of two hundred dollars (\$200.00). The license tax imposed by this section is not in lieu of, but in addition to the other license tax imposed by section 20-46 of this code; provided, that the slot machine operator's license imposed by this section shall not apply to operators of weighing machines, automatic baggage or parcel checking machines or receptacles, or to vending machines so constructed as to do nothing but vend goods, wares and merchandise or postage stamps or to machines which provide service only or to operators of viewing machines or photomat machines or to devices or machines affording rides to children.

Sec. 20-48. Same--Merchants placing vending machine.

Every person engaged in the business of selling goods, wares and merchandise or providing services in the city through the use of coin-operated vending machines shall pay for the privilege of doing business in the city an annual license tax of thirty-five cents (\$0.35) for each one hundred dollars (\$100.00) of the gross receipts actually taken through such vending machines.

The license taxes imposed by this section shall not be applicable to a person, firm or corporation owning fewer than three (3) coin-operated vending machines and operating such machines on property owned or leased by such person, firm or corporation. The director of finance of the city shall annually provide stickers of such colors and design as he may designate to evidence the payment of the license taxes herein prescribed. The director of finance shall deliver to every person paying the license tax herein prescribed a sticker for each such machine to evidence the payment of the license tax. One sticker shall be attached and securely fastened to each vending machine so that same may be easily seen and shall be kept attached to each machine throughout the license year.

Nothing in this section shall apply to vending machines used solely for the purpose of selling individual sanitary drinking cups or sanitary drinking cups and natural water, or to machines vending sanitary napkins.

Section 7. That Section 20-51, Article II of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 20-51. Detective agencies, detectives and watchmen.

Every agency or person furnishing detectives, watchmen or detective or watchmen services for compensation shall pay for the privilege an annual license tax of sixty dollars (\$60.00) where not more than two (2) persons are employed and twelve dollars (\$12.00) for each additional person employed in excess of two (2).

Every person engaged in detective work and not employed by an agency or person licensed above shall pay for the privilege an annual license tax of sixty dollars (\$60.00), but for the purpose of this section, a person performing the service of a watchman only, shall not be construed to be engaged in detective work, and a person employed only to keep a business or the merchandise of a business under surveillance to prevent theft, shall not be construed to be engaged in detective work.

Special policemen or their employers shall not be exempt from any tax required by this section.

A license to engage in the private security services business in the city shall not be granted until an applicant for such license shall have complied with the requirements set forth in Chapter 17.3, Title 54 of the Code of Virginia (1950), as amended.

Section 8. That Sections 20-40 and 20-61, Article III of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby are repealed.

Section 9. That the list of professional occupations and businesses in Section 20-73, Article III of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by inserting the following alphabetically:

- Educational consultant.
- Energy systems consultant.
- Professional counselor.
- Urban development/planning consultant.
- Weapons systems analyst.

Section 10. That the list of business services and occupations in Section 20-75, Article III of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by inserting the following alphabetically:

- Credit card service bureau.
- Performs clerical services.
- Provides cable television services.
- Rents space/administrative services.

Section 11. That the list of repair services and occupations in Section 20-76, Article III of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by inserting the following alphabetically:

- Furniture.

Section 12. That the list of retail merchants in Section 20-77, Article III of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by inserting the following alphabetically:

- Clothing and furnishings.
- Video tapes.

Section 13. That the list of amusements and entertainments in Section 20-82, Article III of Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by inserting the following alphabetically:

Talent/beauty contest for fee.

Section 14. That the title of and an informal memorandum explaining this ordinance shall be published in a newspaper of general circulation published in the city not later than five days following its introduction together with a notice containing the time and place for a public hearing. The city clerk shall have the full text of this ordinance printed in sufficient numbers to supply copies to meet request. The city clerk shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective January 1, 1979.

FRANK E. MANN  
Mayor

FINAL PASSAGE: JANUARY 9, 1979