

The ordinance finally passed, as amended, reads as follows:

ORDINANCE NO. 2418

AN ORDINANCE to amend Section 20-1 and to amend and reordain Section 20-18, Article I; to repeal Section 20-37, to amend Section 20-38, to repeal Sections 20-41, 20-42 and 20-43, to amend and reordain Sections 20-46 and 20-48, to repeal Sections 20-49, 20-50, 20-51, 20-52, 20-53, 20-55, 20-56, 20-57, 20-58, 20-59, 20-60, 20-62, 20-63, 20-64, 20-65, 20-66, 20-67, 20-68, 20-69, 20-70, 20-71 and 20-72, Article II; to amend Section 20-73, to amend and reordain Section 20-74, to amend Sections 20-75, 20-77, to amend and reordain Sections 20-79, 20-80 and 20-81, to amend Section 20-82, to amend and reordain Sections 20-83 and 20-88, to repeal Section 20-89, Article III; to amend and reordain Section 20-99, Article V; to amend and reordain Section 20-107, Article VI; to amend and reordain the title of Article VII; to amend and reordain Section 20-118, Article VII, 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 IN GENERAL, which Section 20-1 relates to DEFINITIONS, which Section 20-18 relates to MINIMUM WHEN TAX IS BASED ON GROSS RECEIPTS, which Article II relates to REGULATORY LICENSES, which Section 20-37 relates to AERATED OR DRINKING WATER, which Section 20-38 relates to ALCOHOLIC BEVERAGES--GENERALLY, which Section 20-41 relates to BOOK AGENTS, which Section 20-42 relates to BOOT-ELACKS, which Section 20-43 relates to CAMP SITES AND TRAILER COURTS, which Section 20-46 relates to COIN-OPERATED DEVICES--AMUSEMENT-TYPE SLOT MACHINE, which Section 20-48 relates to SAME--MERCHANTS PLACING VENDING MACHINES, which Section 20-49 relates to SAME--COIN-OPERATED RADIOS AND TELEVISION SETS IN HOTEL ROOMS, ETC., which Section 20-50 relates to DANCE HALLS, which Section 20-51 relates to DETECTIVE AGENCIES, DETECTIVES AND WATCHMEN, which Section 20-52 relates to DUMPS AND FILLING IN LAND, which Section 20-53 relates to EXHIBITIONS OR PERFORMANCES, which Section 20-55 relates to GOLD AND SILVER BUYERS, which Section 20-56 relates to JUNK CANVASSERS, which Section 20-57 relates to JUNK DEALERS, which Section 20-58 relates to LABOR AGENTS, which Section 20-59 relates to LIGHTNING ROD AGENTS, which Section 20-60 relates to LOAN BROKERS, which Section 20-62 relates to MEDICINE VENDORS, which Section 20-63 relates to PAWNEROKERS, which Section 20-64 relates to PEDDLERS, HAWKERS AND BUCKSTERS, which Section 20-65 relates to PIANO TUNERS, which Section 20-66 relates to PISTOL DEALERS, which Section 20-67 relates to SHOOTING GALLERIES, ETC., which Section 20-68 relates to SOUND TRUCKS, which Section 20-69 relates to TICKET SCALPERS, which Section 20-70 relates to TOURIST HOMES, which Section 20-71 relates to TRANSIENT DEALERS, which Section 20-72 relates to WALL AND BULLETIN SIGN PAINTERS AND BILLPOSTERS; which Article III relates to NONREGULATORY LICENSES, which Section 20-73 relates to PROFESSIONAL OCCUPATIONS AND BUSINESSES, which Section 20-74 relates to PERSONAL SERVICES, which Section 20-75 relates to BUSINESS SERVICES AND OCCUPATIONS, which Section 20-77 relates to RETAIL MERCHANTS, which Section 20-79 relates to WHOLESALE MERCHANTS, which Section 20-80 relates to CONTRACTORS AND CONTRACTING, which Section 20-81 relates to MANUFACTURERS, MILLS AND PROCESSORS, which Section 20-82 relates to AMUSEMENTS AND ENTERTAINMENTS, which Section 20-83 relates to BUILDING AND LOAN ASSOCIATIONS, which Section 20-88 relates to RENTING BY OWNERS OF HOUSES, APARTMENTS OR COMMERCIAL ESTABLISHMENTS, which Section 20-89 relates to TRADING STAMPS; which Article VI relates to DISTRESS MERCHANDISE SALES, which Section 20-107 relates to SAME--FEES; which Article VII

relates to LICENSE TAX UPON PERSONS HOLDING A MIXED BEVERAGE RESTAURANT LICENSE and which Section 20-118 relates to LEVY AND RATE.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

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

Purchases. All goods, wares and merchandise received for sale at each definite place of business during the calendar year preceding the license year for which a license is applied, and all goods, wares and merchandise manufactured by any wholesale merchant and sold or offered for sale in this state as merchandise shall be considered as purchases. This section shall not apply to manufacturers taxed on capital by the Commonwealth of Virginia, who offer for sale at wholesale at the place of manufacture, goods, wares and merchandise manufactured by them.

Section 2. That Section 20-18, Article I, 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. 20-18. Minimum when tax is based on gross receipts.

The minimum license tax on licenses issued under the provisions of sections 20-73 to 20-89 and 20-107 of this Code relative to nonregulatory licenses, shall be thirty dollars (\$30.00) in cases where the tax is measured by gross receipts.

Section 3. That Section 20-37, Article I, Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is repealed.

Section 4. That Section 20-38, Article II, 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 categories:

(9.1) For each fruit distiller's license, one thousand five hundred dollars (\$1,500.00).

(9.2) For each hospital license, ten dollars (\$10.00).

Section 5. That Sections 20-41, 20-42 and 20-43, Article II, Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby are repealed.

Section 6. That Section 20-46, Article II, 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 thirty dollars (\$30.00) or seventy cents (\$0.70) for each one hundred

dollars (\$100.00) of gross receipts actually taken through such machines, whichever is higher. 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 7. That Section 20-48, Article II, 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. 20-48. Same--Merchants placing vending machines.

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 dollars (\$30.00) or thirty-five cents (\$0.35) for each one hundred dollars (\$100.00) of the gross receipts actually taken through such vending machines, whichever is higher.

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 8. That Sections 20-49, 20-50, 20-51, 20-52, 20-53, 20-55, 20-56, 20-57, 20-58, 20-59, 20-60, 20-62, 20-63, 20-64, 20-65, 20-66, 20-67, 20-68, 20-69, 20-70, 20-71 and 20-72, Article II, 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, 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:

Chattel mortgage financing.  
Consumer financing.  
Pharmacist.

Section 10. That Section 20-74, Article III, 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. 20.74. Personal services.

Every person conducting, operating or engaging in any one or more of the following businesses or occupations in the city shall pay for the privilege an annual license tax of thirty dollars (\$30.00) and thirty-five cents (\$0.35) per one hundred dollars (\$100.00) of the gross receipts in excess of eight thousand five hundred seventy dollars (\$8,570.00) of the businesses or occupations so conducted by him, namely:

(A) The business of operating:

Barbershops.  
Beauty parlors.  
Boarding houses and rooming houses.  
Camp sites and trailer parks.  
Chartered clubs.  
Convalescent homes (except nonprofit corporations).  
Hair dressing establishments.  
Hotels, motels and motor hotels.  
Information bureaus or booths.  
Nursing homes (except nonprofit corporations).  
Old age homes (except nonprofit corporations).  
Private hospitals (except nonprofit corporations).  
Tourist homes.  
Turkish, Roman or other like baths or parlors.

(B) The business of:

Auctioneering.  
Baby sitter registry.  
Bootblacks.  
Cleaning windows or shades.  
Correspondent establishments or bureaus.  
Dance halls.  
Detective agency, detectives and watchmen.  
Dying clothes, hats, carpets or rugs, etc.  
Epilator.  
Funeral directors and services.  
Furnishing ambulance services.  
Furnishing bail bonds.  
Furnishing health care services.  
Furnishing house cleaning services.  
Labor agents.  
Massage practitioners.  
Masseurs.  
Nurses' registry.  
Operating kennels.  
Operating reducing salons or health clubs.  
Operating scalp treating establishments.  
Pawnbrokers.  
Pet grooming.  
Physicians' registry.

Piano tuners.  
Plant sitter.  
Private schools, other than religious and nonprofit.  
Public stenographers.  
Sale of money orders.  
Talent agents.  
Taxidermists.  
Telephone answering service.

Any person conducting, engaging in or carrying on any one or more of the foregoing businesses or occupations in the city where the work or service or any part thereof is done outside the city shall pay for the privilege a license tax of thirty dollars (\$30.00) and thirty-five cents (\$0.35) per one hundred dollars (\$100.00) of the gross receipts in excess of eight thousand five hundred seventy dollars (\$8,570.00) attributable to such business within the corporate limits of the city.

Any bona fide religious, charitable, benevolent or civic organization, or any group of responsible citizens of the city, desiring to have or hold a dance where an admission fee is required or where a charge is made for dancing, and all of such fees or proceeds from the charges over actual expenses are to be devoted to and used for bona fide religious, charitable or benevolent purposes, or where no profit is expected and such dance is held for religious, educational, fraternal, social or civic advancement only, may through a member representative apply to the city manager for a permit and exemption of taxes under this section. After such proof as may be necessary, and upon being satisfied as to the character and nature of the applicant and that all of such fees or proceeds from such charges over actual expenses are to be devoted to and used for bona fide religious, charitable or benevolent purposes, or that no profit is expected and such dance is given for religious, educational, fraternal, social or civic advancement only, the city manager shall issue a permit for such dance and exempt the applicant from the license tax herein otherwise imposed.

The director of finance or the city manager, as the case may be, shall immediately notify the chief of police in writing of the issuance of any license or permit to persons or organizations described in the preceding paragraph.

Section 11. That the list of business services and occupations in Section 20-75, Article III, 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:

Brokers (silver and gold).  
Furnishing trading stamps.  
Junk canvassers.  
Junk dealers.  
Painting signs/posting bills.  
Private dumps/filling in land.  
Sound trucks.

Section 12. That the list of retail merchants in Section 20-77, Article III, 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:

Aerated/drinking water.  
Book agents.

Lightning rod agents.  
Peddlers, hawkers or hucksters.  
Pistol dealers.  
Ticket scalpers.  
Transient dealers.

Section 13. That the introductory paragraph of Section 20-79, Article III, 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:

Every person engaging in or conducting any one or more of the following businesses or occupations or who sells to other persons for resale only or who sells to institutional, commercial or industrial users shall pay for the privilege of conducting the same in the city an annual license tax of thirty dollars (\$30.00) or five cents (\$0.05) for each one hundred dollars (\$100.00) of total purchases, as defined in section 20-1 of this Code, whichever is higher.

Section 14. That the list of wholesale merchants in Section 20-79, Article III, Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by inserting alphabetically:

Peddler.

Section 15. That the introductory paragraphs of Section 20-80, Article III, 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:

Every person maintaining a principal or branch office in the city, engaged in the business of a contractor or the occupation of contracting, as defined in this chapter, shall pay for the privilege of engaging in such business or occupation an annual license tax of thirty dollars (\$30.00) or sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of all orders and contracts accepted during the preceding year, whichever is higher.

Every other person engaged in the business of a contractor or the occupation of contracting, as defined in this chapter, in the city, and who has not paid a license tax in any other city, town or county in this state where he maintains a principal office or branch office, shall pay for the privilege of engaging in such business or occupation an annual license tax of thirty (\$30.00) or sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of all orders and contracts accepted during the preceding year, whichever is higher. When a contractor, electrical contractor or a plumbing and steam fitting contractor shall have paid for the license required by the city, town or county in which his principal office and any branch office may be located, no further license shall be required by the city for conducting any such business within the confines of the state; except, that where the amount of business done by any such contractor in the city exceeds the sum of twenty-five thousand dollars (\$25,000.00) in any year, such contractor shall pay the city an annual license tax of thirty dollars (\$30.00) or sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of all orders and contracts accepted during the preceding year, whichever is higher.

Orders and contracts covering more than one (1) calendar year may be prorated to ensure that the gross amount of each such order or contract is used only once as a basis for determining the amount of the annual license tax. Engaging in any of the following businesses or occupations shall also be deemed contracting, namely:

Section 16. That the list of businesses or occupations of contracting in Section 20-80, Article III, 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:

Sign painter on realty.

Section 17. That Section 20-81, Article III, 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. 20-81. Manufacturers, mills and processors selling at retail.

Every person engaging in, conducting or operating any one or more of the following businesses in the city and selling at retail the goods, wares or merchandise manufactured or produced shall pay for the privilege an annual license tax of thirty dollars (\$30.00) or thirty-five cents (\$.35) for each one hundred dollars (\$100.00) of the gross receipts from retail sales, whichever is higher:

Asphalt or asphalt products, bricks, marble goods, tombstones.  
Awnings, sails or tents.  
Barrels, crates, boxes, hogsheads, veneers, veneer and wood products.  
Beds, bed springs, cots or mattresses.  
Bread, cakes, pies and other bakery products.  
Burlap and cotton bags and barrel covers.  
Canneries.  
Caskets, coffins and burial vaults.  
Cement and cement products.  
Cigarettes or tobacco products.  
Clothing, hose, cotton, wool, silk, textile and textile products.  
Coffee roasting or tea blending.  
Confections.  
Cork products and insulating materials.  
Corn meal and flour.  
Fertilizers or guano.  
Film processors.  
Flavoring extracts and syrups.  
Food for livestock.  
Furniture.  
Gypsum and gypsum products.  
Ice.  
Ice cream.  
Job printer or printing shop.  
Manufacturing, processing assembling steel, iron and metal products.  
Motor vehicles or parts thereof.  
Other manufacturers and processors.  
Packing fish, crabs or oysters.  
Paints.  
Pasteurization and bottling of milk, cream or milk products.

Planing and rolling mills.  
Potato chips.  
Processing soy beans, peanuts or peanut products.  
Sashes, frames, blinds or wood products and sawmills.

Section 18. That the list of amusements and entertainments in Section 20-82, Article III, 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:

Ball throwing establishment.  
Exhibition or performance.  
Shooting gallery.

Section 19. That Section 20-83, Article III, 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. 20-83. Building and loan associations.

Every building and loan association having its principal office in the city shall pay for the privilege of doing business a license tax of fifty dollars (\$50.00).

A building and loan association or company which does business on a purely mutual plan, and makes loans only to stockholders, organized in the city and confines its business solely to the city and counties immediately contiguous thereto, shall pay a license tax of fifty dollars (\$50.00).

Section 20. That Section 20-88, Article III, 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. 20-88. Renting by owners of houses, apartments or commercial establishments.

(a) Every person who, as principal, shall engage in the business of renting a house or an apartment located within the city shall pay for the privilege an annual license tax of thirty dollars (\$30.00) or fifty cents (\$0.50) for each one hundred dollars (\$100.00) of gross receipts from the rental of any such house or apartment house, whichever is higher.

Persons engaged in the business of renting houses or apartments or both shall not come within the provisions of this section and the tax levied, unless such person is engaged in the business of renting more than four separate dwelling units.

The term "business of renting houses and apartments," as used in this section, shall be construed to include the rental of a building or home or portion thereof used for residential purposes, including single-family, two-family and multi-family dwellings, but shall not include hotels, motels, tourist homes or boarding and rooming houses.

The term "dwelling unit," for the purpose of this section shall be construed to mean one or more rooms in a home or apartment house designed for or intended for the occupancy of one family for living purposes and having cooking facilities.

(b) Every person who, as principal, shall engage in the business of renting commercial property located within the city shall pay for the privilege an annual license tax of thirty dollars (\$30.00) or thirty-five cents (\$0.35) for each one hundred dollars (\$100.00) of gross receipts from the rental of any such property, whichever is higher.

Section 21. That Section 20-89, Article III, Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is repealed.

Section 22. That Section 20-99, Article V, 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. 20-99. Amount of tax.

Every person engaging in, conducting or operating the business of a builder or developer in the city shall pay for the privilege of engaging in such business an annual license tax as follows:

(a) Persons constructing on their own account for sale, thirty dollars (\$30.00) or sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of gross receipts from such sales, whichever is higher.

(b) Persons constructing on their own account for rent, the license tax shall be as prescribed in section 20-88 of this Code.

Section 23. That Section 20-107, Article VI, 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. 20-107. Same--Fees.

The fee for licenses issued pursuant to this article shall be thirty dollars (\$30.00) or thirty-five cents (\$0.35) for each one hundred dollars (\$100.00) of gross receipts from sales during the entire period of the distress merchandise sale, whichever is higher. The license may be renewed without fee under the conditions prescribed in section 20-112 of this Code.

Section 24. That the title to Article VII, 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:

ARTICLE VII. License Tax Upon Persons Holding  
Mixed Beverage Restaurant and  
Caterer's Licenses.

Section 25. That Section 20-118, Article VII, 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. 20-118. Levy and rate.

There is hereby adopted, levied and imposed upon persons holding mixed beverage restaurant and caterer's licenses issued by the Virginia Alcoholic Beverage Control Commission for an establishment located within the city a license tax for the

privilege of doing business or operating in the city on the following basis and at the following rates:

(a) Persons operating restaurants, including restaurants located on premises of and operated by hotels or motels:

(1) Two hundred dollars (\$200.00) per annum for each restaurant with a seating capacity at tables for fifty (50) to one hundred (100) persons;

(2) Three hundred fifty dollars (\$350.00) per annum for each restaurant with a seating capacity at tables for more than one hundred (100) but not more than one hundred fifty (150) persons; and

(3) Five hundred dollars (\$500.00) per annum for each restaurant with a seating capacity at tables for more than one hundred fifty (150) persons.

(b) A private, nonprofit club operating a restaurant located on the premises of such club, three hundred fifty dollars (\$350.00) per annum.

(c) Five hundred dollars (\$500.00) per annum for each caterer.

(d) Mixed beverage special events, ten dollars (\$10.00) for each day of each event.

The license tax imposed by this section shall be in addition to all other taxes and fees of every kind now imposed.

Section 26. That the title of and 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, 1980.

CHARLES E. BEATLEY, JR.  
Mayor

Introduction: 11/27/79  
First Reading: 11/27/79  
Publication: 11/30/79

Public Hearing: 12/11/79  
Second Reading: 12/11/79  
Final Passage: 12/11/79