

# CITY OF ALEXANDRIA, VIRGINIA.

## ORDINANCE NO. 31.

An Ordinance imposing license taxes on persons, firms, companies, associations, and corporations conducting business or engaged in professional employment within the City of Alexandria for the Fiscal Year ending May 31, 1925, and providing for the collection thereof.

Be it ordained by the City Council of Alexandria, Va.

SECTION 1.—That no person, firm, company, association, or corporation shall engage in any business, employment or occupation in the City of Alexandria, for which a license is required by the laws of the Commonwealth, or the ordinances of this City, without first having applied for and obtained such license, under the penalty or penalties hereinafter provided, as part of this ordinance. The license taxes on persons, firms, companies, associations, and corporations conducting business or engaged in professional employment, or doing anything in the City of Alexandria for which a license is required, shall be at the following rates:

SECTION 2.—Antique Furniture. Dealers in antique furniture or other articles of any antique nature not classified as second-hand articles shall pay an annual license tax of \$25.00.

SECTION 3.—Aerated Waters. Manufacturers of aerated or drinking water, or bottling same, shall pay a license tax of \$25.00 per annum, unless conducted in connection with the license tax imposed by Section 78, in which case the latter tax shall govern.

SECTION 4.—Asphalt Companies—See contractors.

SECTION 5.—Auctioneer. General auctioneers shall pay a license tax of \$50.00 per annum. He may sell goods, wares, merchandise, horses, cattle, real estate, and other articles not prohibited by law.

SECTION 6.—Automobiles. An annual city license tax of fifteen cents per H. P. shall be paid on each automobile in the city of Alexandria. The H. P. to be determined by the same method used by the State. Provided, however, that after Decmbr 1, 1924, the license tax shall be one half the annual rate. Licenses may be transferred from one car to another or from one owner to another upon payment of \$1.00. All such transfers must be registered in the ffile of the City Manager.

SECTION 7.—Automobiles for Hire. Automobiles for hire shall pay a license tax of \$20.00 per annum; provided, however, that said license tax shall be in addition to any and all other license taxes assessed against the owners of automobiles under and pursuant to the provisions of this Ordinance. Each automobile for hire will be provided with a suitable tag, which tag shall be attached to the bottom of the State License Tag in the rear and kept in full view at all times.

SECTION 8.—An annual license tax on automobile passenger trucks for hire, operated over the streets or highways in the City

of Alexandria tri-weekly or oftener, shall be \$25.00 for seating capacity up to ten passengers and \$1.00 for each passenger seating capacity in excess of ten.

SECTION 9.—Automobile Repair Shops. The annual license tax for an automobile repair shop shall be \$15.00. This license is for repairing only. Provided, however, that this section shall not apply to garages as defined under Section 37, providing the license tax paid is \$25.00 or more.

SECTION 10.—Automobile Trucks. The annual license tax on automobile trucks shall be \$5.00 up to one ton and \$5.00 per ton on all trucks over one ton. An additional tax for each trailer used in connection with said automobile trucks shall be as follows One ton or less, \$5.00; over one ton, \$5.00 per ton.

Provided, however, that after December 1, 1924, the license tax shall be one half the annual rate.

SECTION 11.—Bakeries. Bakeries shall pay an annual license tax of \$50.00. Resident bakeries using wagons or trucks shall pay an additional annual license tax of \$40.00 for each wagon or truck used in the delivery or sale of their produce.

Non resident bakeries shall pay an annual license tax of \$100.00 on each vehicle or agent used in the delivery or sale of the produce.

All vehicles used in the delivery or sale of the produce of bakeries shall be furnished a license tag which shall be properly displayed on the vehicle.

SECTION 12.—Barber Shops. An annual license tax of \$25.00 shall be paid for each barber shop and an additional tax of \$5.00 for each chair in excess of two. An annual license tax of \$5.00 shall be paid on each bath or shower.

SECTION 13.—Bicycle Repair Shops. An annual license tax of \$15.00 shall be paid for bicycle repair shops, which tax shall include the privilege of selling bicycle accessories, not in conflict with the merchants license tax.

SECTION 14.—Billiard Rooms. Billiard rooms or pool rooms shall pay an annual license tax of \$50.00 and an additional tax of \$10.00 on each table in excess of one.

SECTION 15.—Bill Posters. An annual license tax of \$200.00 shall be paid by each bill poster.

SECTION 16.—Boarding Houses. Boarding Houses or rooming houses, renting five rooms or more, shall pay an annual license tax of \$10.00 and \$1.00 additional for each room in excess of five; said license to include the privilege of serving meals to bona fide roomers.

SECTION 17.—Book Agents. The annual license tax for a book agent shall be \$50.00.

SECTION 18.—Boot Blacks. Boot blacks or shoe shining parlors shall pay an annual license tax of \$25.00. When conducted in barber shops the annual license tax shall be \$5.00. Street stands on the streets or sidewalks in the City are hereby prohibited.

SECTION 19.—Bowling Alleys. An annual license tax of \$30.00 shall be paid, and in addition thereto an annual license tax of \$10.00 for each alley in excess of one.

SECTION 20.—Brokers. Brokers or agents for lithographing,

embossing, enlarging photographs, printing or book binding, and all persons engaged in soliciting or furnishing lithographing, engraving, embossing or blank books made to order, shall pay a license tax of \$25.00 per annum in addition to any other license taxes that may be required by this Ordinance.

Brokers dealing in chemicals, fertilizer, and materials, and not paying a merchants license, \$100.00 per annum.

Ship brokers, as defined by the laws of this State, an annual license tax of \$40.00.

Stock brokers, as defined by the law of this State, the sum of \$250.00 per annum.

Money brokers, the sum of \$100.00 per annum.

Pawn brokers, the sum of \$250.00 per annum.

Brokers dealing in timber and lumber, the sum of \$100.00 per annum.

Professional Bondsmen shall pay an annual license tax of \$50.

Commercial Brokers, as defined by the law of this State, shall pay an annual license tax of \$75.00.

SECTION 21.—Building or loan associations or companies, Building or loan associations or companies shall pay an annual license tax of \$50.00.

SECTION 22.—Butchers or dealers in fresh meats. Butchers or dealers in fresh meat, selling in the public market or selling outside of the public market, shall pay an annual license tax of \$35.00.

A non-resident dealer shall pay an annual license tax of \$50.00 for each wagon or automobile used in the sale of meat, wholesale only.

SECTION 23.—Circuses, carnivals, etc. Circuses, carnivals, menageries or shows of like nature, as defined by the laws of this State, shall pay a license tax of \$50.00 per day or \$250.00 per week, and no rebate shall be allowed for rainy days.

No society, lodge, firm, association or corporation shall be permitted to obtain a license for any carnival, circus or menagerie for a period greater than six consecutive days, Sundays not included.

SECTION 24.—Cleaning, pressing and dyeing establishments. Cleaning, pressing and dyeing establishments shall pay an annual license tax of \$25.00. This license also includes the privilege of conducting a tailoring establishment.

SECTION 25.—Commission Merchants. Commission merchants, as defined by the Law of this State, shall pay an annual license tax \$50.00.

SECTION 26.—Common Crier. Common crier, as defined by the Law of this State, shall pay an annual license tax of \$15.00.

SECTION 27.—Contractors. Any person, firm or corporation accepting orders or contracts for doing any work on or in any building or structure, requiring the use of paint, wallpaper, stone, brick, mortar, wood, cement, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead, electric wiring, or other metal, or any other building material; or who shall accept contracts to do any paving or curbing on sidewalks or streets, public or private property, using asphalt, brick, stone, cement, wood or any composition, or who shall accept an order for or contract to excavate earth, rock, or other material for foundations or any other purpose or

who shall accept an order or contract to construct any sewer of stone brick, terra cotta, or other material shall be deemed a contractor. The annual license tax for a contractor shall be \$25.00 for the first \$10,000.00 gross business, and \$50.00 per annum if the gross business per annum exceeds \$10,000.00 for the proceeding calendar year.

SECTION 28.—Daguarrean or Photograph Galleries. Each daguarrean or photograph gallery or artist shall pay an annual license tax of \$50.00.

SECTION 29.—Dance Halls. The license tax for dance halls wherein admission fee is charged or where a charge is made for dancing, shall be \$10.00 per night. (Subject to Ordinance regulat- ing dance halls).

SECTION 30.—Detective Agencies. Each detective agency or person employing or furnishing watchmen for compensation, \$75.00 per annum.

SECTION 31.—Fish Dealers. Dealers in fresh fish, wholesale or retail, shall pay a license tax of \$25.00 per annum.

Non-resident dealers shall pay an annual license tax of \$50.00 for each wagon or automobile used in the business, wholesale only.

SECTION 32.—Flying Horses, etc., Flying horses, merry-go- rounds, swinging machines, and coasters, in whatever manner pro- pelled, shall pay a license tax of \$10.00 per week.

SECTION 33.—Florists. Any person, firm or corporation en- gaged in the business of selling natural flowers and plants, com- monly known as florists' stores, shall pay an annual license tax of \$25.00.

SECTION 34.—Fortune Tellers, etc., Fortune tellers, mediums, clairvoyants or palmists, phrenologists, shall pay an annual license tax of \$300.00.

SECTION 35.—Fruit Dealers. Fruit dealers, other than com- mission merchants, shall pay an annual license tax of \$36.00. Any grocer dealing in any fresh fruits, whatsoever, shall pay an an- nual license tax of \$10.00. For the purpose of this Ordinance lemons, oranges, bananas and apples shall not be considered as fresh fruits.

SECTION 36.—Gasoline Filling Stations. Any person, firm or corporation dispensing gasoline by means of curb pumps, curb discharges, or stations, whether in the streets or on private property, shall pay an annual license tax of \$25.00 for each discharge standard regardless of whether one or more discharge standards are supplied by the same pump.

SECTION 37.—Garages. Any building used for the storage or sale of automobiles or trucks for other than personal use by the owner or proprietor of the building for the purpose of this Ordi- nance shall be deemed a garage. An owner or proprietor of a garage shall pay an annual tax of \$5.00, and an additional tax of \$2.50 for storge capacity in excess of one car. In the case of build- ings where partition walls between the separate stalls are not provided, the storage capacity shall be based on 150 square feet floor space for each machine. In the case of several small build- ings used as garages by the owner or proprietor, the license tax shall apply as if the several buildings were one building. See Section 9.

SECTION 38.—Green Grocer. A green grocer's license for the privilege of selling vegetables shall be \$15.00 per annum. For the purpose of this Ordinance, potatoes, onions, cabbage and turnips shall not be considered as green groceries.

SECTION 39.—Hair Dressers and Manicurists. Hair dressers and manicurists shall pay an annual license tax of \$10.00 for each person employed.

SECTION 40.—Hotels. The annual license tax for a hotel shall be \$35.00, when such hotel has as many as ten rooms for rental for permanent or transient guests, and an additional tax of \$2.00 a room for each room in excess of ten rooms. A hotel having less than ten rooms for transient or permanent guests shall pay an annual license tax of \$2.00 per room for the first five rooms, and \$1.00 for each room in excess of five.

This license tax shall include the privilege of furnishing meals.

SECTION 41.—Hucksters. The annual license tax for the privilege of peddling green groceries and fruit shall be \$50.00 for each truck or cart, provided, however, that this shall not apply to persons who sell fruit or vegetables of their own raising. Hucksters are hereby prohibited from taking a stand on any street or alley in the City, and must keep moving at all times except when making a sale.

SECTION 42.—Ice Cream Manufacturers. Non-resident. All agents for non-resident manufacturers of ice cream shall pay an annual license tax of \$100.00 on each truck used or employed in the delivery of their product. All non-resident manufacturers of ice cream who sell or deliver their products from trucks or other vehicles, who have no agents in the City, shall pay a license tax of \$100.00 on each truck or vehicle used or employed in the delivery of their products. License tags shall be provided for each truck or vehicle which shall be properly displayed on each truck or vehicle.

SECTION 43.—Itinerant Physicians, Surgeons, Veterinary Surgeons, Osteopaths, Chiropractors, Manicurists, Dentists, Opticians, Optometrists, Oculists, Chiropodists shall pay a license tax of \$500. per week or part of a week whether they charge for their services or not.

Itinerants selling medicine, salves, liniments, recipes, or articles of any description on the streets of this City, not in conflict with the provisions of Ordinance No. 7, shall pay a daily license tax of \$10.00.

SECTION 44.—Ice. Persons selling or delivering ice at retail from wagons or other vehicles, shall pay an annual license tax of \$25.00 for each such vehicle. Persons selling or delivering ice at retail from a place of business or selling station, the sum of \$25.00 for each such place of business or selling station.

SECTION 45.—Junk Dealers. Junk dealers or agents for same shall pay an annual license tax of \$150.00.

SECTION 46.—Labor Agents. Labor agents, as defined by the laws of this state, shall pay an annual license tax of \$500.00

SECTION 47.—Laundries. On every person, firm or corporation engaged in the business of a steam laundry or hand laundry, and using not more than three trucks or wagons, there shall be an annual license tax of \$60.00.

Agent of laundries, non-resident collectors and distributors shall pay an annual license tax of \$60.00 for each wagon or truck.

SECTION 48.—Lightning Rod Agents. Lightning rod agents putting up work in the City, shall pay an annual license tax \$25.00.

SECTION 49.—Livery Stables. The annual license tax for livery stables shall be \$25.00. This shall apply to riding schools when horses are kept for hire.

SECTION 50.—Loan Agents. Any person, firm or corporation engaged in lending money on household goods, and chattels, sewing machines, wages or salaries, shall pay an annual license tax of \$300.00

SECTION 51.—Marble Yards. For the privilege of conducting a marble yard, selling tombstones or monuments, an annual license tax of \$35.00.

SECTION 52.—Meats. See Section 22.

SECTION 53.—Mercantile Agency. Mercantile Agency, as defined by the Law of this State, an annual license tax of \$25.00.

SECTION 54.—Merchants. (1) Every person, firm or corporation engaged in the business of merchant, shall pay a license tax for the privilege of doing business in the City of Alexandria, to be graduated by the amount of purchases made during the preceding period of twelve months from the first of April to the 31st of March inclusive, and all goods, wares and merchandise manufactured by such merchant and sold or offered for sale in the City as merchandise, shall be considered as purchases within the meaning of this Section; provided that this Section shall not be construed to apply on manufacturers taxed on capital by the City who offer for sale at the place of manufacture goods, wares and merchandise manufactured by them. The license tax provided in this schedule shall be calculated on the amount of purchases reported by merchants to the Commissioner of Revenue for State license. All other property of such merchant, not offered for sale as merchandise, shall be separately listed and taxed as other property.

(2) For every license to a firm, person, company, or corporation engaged in the business of a merchant, the amount to be paid shall be graduated as follows: If the amount of purchases shall not exceed \$1,000.00, the amount shall be \$5.00; when purchases exceed \$1,000.00 but do not exceed \$2,000.00, the amount shall be \$10.00; when purchases exceed \$2,000.00 and do not exceed \$100,000, the amount shall be \$10.00 for the first \$2,000.00, and 20 cents on the \$100.00 on the excess from \$2,000.00 to \$100,000.00; when purchases exceed \$100,000.00, the amount shall be \$10.00 on the first \$2,000.00 and 20 cents on the \$100.00 from \$2,000.00 to \$100,000.00 and 10 cents on the \$100.00 upon all in excess of \$100,000.00.

Provided, however, in computing the merchants licenses, where a specific tax is levied on green groceries, fresh meats, fresh fish, or fresh fruits in the case of grocers, said specific tax so levied shall be deducted from the merchant's license tax computed on the entire purchases, but in no case shall the merchant's license tax be less than \$5.00. In no other cases shall specific license taxes be deducted.

For the purpose of this Ordinance, potatoes, onions, cabbages, turnips, apples, oranges, lemons and bananas shall be classed as

staple groceries and may be handled under the regular merchant's license.

(3) If, after the close of the year for which the license is issued, the merchant should elect not to renew it, but desire the privilege to sell whatever remnant or purchase he may have on hand at the time it may be lawful for him to do so, upon the payment of a license upon said remnant of merchandise, to be regarded for purposes of revenue for the purchases; provided, however, that such licenses shall not be transferable and that no additions to such remnants will be made by such merchant, without paying an additional license graduated according to the amount of such additions in the manner hereinbefore described.

(4) All persons requiring a license under this Section must make returns to the commissioner of Revenue at his office in the City Hall, on or before June 1st, 1924.

SECTION 55.—Milk. All persons, firms or corporations who purchase milk for distribution shall be classed as merchants and shall pay a license tax as such.

On every vehicle used in the sale or delivery of milk in the City (other than farmers who produce and sell their own products) there shall be a license tax of \$25.00 per annum.

SECTION 56.—Motorcycles, Motorcycles shall pay an annual license tax of \$2.00.

SECTION 57.—Motor Trucks. See automobile trucks.

SECTION 58. Moving Picture Shows. Every person or corporation furnishing entertainment by use of moving picture machines, phonographs, graphophone shows or other similar mechanical machine shows, shall pay a license tax of \$4.00 per week where the seating capacity is less than 500. The license tax shall be \$6.00 per week where the seating capacity is over 500. A charge for any performance or series of performances shall be \$3.00 for each exhibition or performance, provided a week's license is not obtained.

SECTION 59.—Oils. Any person, firm or corporation selling coal oil, gasoline or similar products from tank wagons to dealers or consumers in quantities in excess of four gallons, shall pay a license tax of \$100.00 per annum; and in quantities of less than four gallons to any one person or firm, a license tax of \$10.00 per annum.

SECTION 60.—Oysters. Oyster dealers shall pay an annual license tax of \$10.00.

SECTION 61.—Peddler. See Section 43.

SECTION 62. Plumbers. See contractors Section 27.

SECTION 63.—Printing Offices, etc. Printing offices and bookbindery, or either, the sum of \$25.00 per annum.

SECTION 64.—Private Bankers. A private banker, as defined by the Law of this State, shall pay an annual license tax of \$480.00.

SECTION 65.—Professions. Attorneys-at-law and physicians shall pay an annual license tax of \$25.00, providing not in practice five years; after five years \$75.00 per annum. Oculists, neurologists, surgeons, dentists, osteopaths, chiropractors, orthodontists, eye-sight specialists, architects, contracting engineer, consulting engineers, civil engineers, surveyors, electrical and mechanical engineers,

opticians and optometrists (if fitting glasses from their own prescriptions, to be classed as oculists and to pay a license tax as such) whether they charge for their services or not, pay an annual license tax of \$35.00.

Any person who for compensation furnishes plans and specifications, or either, for the erection or improvement of buildings costing over \$1,200.00, shall be deemed an architect within the meaning of this Ordinance.

SECTION 66.—Public Accountants. Every person, firm or corporation engaged in the business of public accountant, shall pay a license tax of \$25.00 per annum.

SECTION 67.—Real Estate Agent. Real Estate Agents or brokers shall pay an annual license tax of one-tenth of one per cent on all sales based on business done during the preceding calendar year, but in no case shall the annual license tax be less than \$50.00.

SECTION 68.—Renting Real Estate. For the privilege of renting real estate an annual license tax of \$20.00 must be paid. This does not apply to real estate agents or brokers.

SECTION 69.—Restaurants, etc. Restaurants, eating houses and dairy lunch rooms shall pay an annual license tax of \$25.00 per year where the annual rent or rental value of the establishment is \$500.00 or less; where the annual rent or rental value of the establishment is more than \$500.00 a year and not over \$1,000.00, there shall be paid an additional sum equal to 5 per cent of such rent or rental value in excess of \$500.00; and where such annual rent or rental values exceed \$1,000.00, there shall be paid an additional sum equal to 4 per cent of such rent or rental value in excess of \$1,000.00 in addition to the annual license tax prescribed above. Where the restaurant business is conducted in conjunction with a hotel license, no additional license is required. Any person who shall cook or otherwise furnish for compensation diet or refreshments of any kind for casual visitors to his house, and sold for consumption therein, and he is not the keeper of a boarding house, shall be deemed to keep a restaurant, eating house or dairy lunch room.

Cook shops and stands where the rental value is less than \$240.00 per year, shall pay an annual license tax of \$10.00.

SECTION 70.—Second Hand Dealers. All dealers in second hand articles as defined by the State Law and not classified as junk or antiques, shall pay an annual license tax of \$50.00.

SECTION 71.—Sightseeing Buses. Sightseeing auto buses must have a permit for the use of the streets in the City of Alexandria; said permit will be issued to the owners or operators of each sightseeing auto bus upon payment of an annual license tax of \$25.00 for a seating capacity up to ten passengers and \$1.00 for each passenger capacity in excess of ten.

SECTION 72.—Shoe Repairing. Any person, firm or corporation engaged in shoe repairing by machinery, shall pay an annual license tax of \$25.00 for one machine, and an additional tax of \$15.00 for each additional machine. The annual license tax for repairing by hand shall be \$15.00. This does not convey the privilege of dealing in new and second hand shoes, etc.

SECTION 73.—Shooting Galleries. Shooting galleries, ball throwing establishments, or places of like amusement, shall pay an annual license tax of \$100.00.

SECTION 74.—Sign Painters. The annual license tax for a sign painter shall be \$25.00.

SECTION 75.—Skating Rinks. Skating rinks shall pay an annual license tax of \$25.00.

SECTION 76.—Slot Machines. Slot machines for the purpose of dispensing merchandise or for weighing purposes shall require a license tax of \$3.00 each annually. Nothing in this Section shall be construed to permit the licensing of slot machines which are prohibited by City Ordinance or State Law.

SECTION 77.—Soft Drinks, etc. The annual license tax for a soda water fountain shall be \$25.00. Bottled "soft drinks" can be sold under this section.

An annual license tax for the sale at any place at retail of all soft drinks shall be \$10.00 per annum.

The annual license tax for the manufacture and sale in the City at wholesale, delivery by wagon or otherwise, of "soft drinks" shall be \$50.00.

The annual license tax on each truck used in the sale and delivery of soft drinks (except resident manufacturers) shall be \$100.

The meaning of the term "soft drink" in this Ordinance shall include soda water, ginger ale, pop, sarsaparilla, mineral water and near beer.

SECTION 78.—Storage. The annual license tax for storage and impounding, as defined by the Law of this State, shall be \$50.00.

SECTION 79.—Telegraph Companies. Telegraph companies receiving messages in the City and forwarding them or transmitting them to points within the State, not including any business done for the Government of the United States, its officers or agents, and not including any business to or from points without the State, or receiving and transmitting messages within points in the State and delivering them in the City, not including any business for the Government of the United States, its officers or agents, not including any business done to and from points without the State, the sum of \$50.00 per annum, and \$1.00 per annum on each pole within the corporate limits owned by them.

SECTION 80.—Telephone Companies. Telephone companies shall be required to pay an annual license tax of \$1.00 on each \$100.00 of their gross receipts.

SECTION 81.—Theatres. Theatres, panoramas, public performances or exhibitions shall pay a license tax of \$6.00 per week, and if less than one week, the sum of \$3.00 for each performance. If held under a tent or open air performances, the license tax shall be \$10.00 per day.

SECTION 82.—Tobacco. Retail dealers in tobacco shall pay an annual license tax of \$5.00 for the privilege of selling cigars, chewing tobacco, cigarettes and smoking tobacco.

Wholesale dealers in tobacco shall pay an annual license tax of \$10.00 for the privilege of selling cigars by the box, cigarettes

by the box, tobacco in unbroken packages and chewing tobacco in large quantities.

These specific taxes shall be in addition to the regular merchant's license or any other license required to be paid by them under the provisions of this Ordinance.

SECTION 83.—Trading Stamps. Any person, or agent of any person engaged in the business of selling or issuing trading stamps or any similar device to merchants or redeeming trading stamps or any similar devices, by giving money rebates or other thing of value therefor, shall pay a license tax of \$250.00 But this tax shall not be imposed on any person who shall issue stamps or any similar device directly to any customer, where redemption is made by said person to said customer, without the intervention of any third person.

SECTION 84.—Transient Dealers. Any person, firm, corporation or grower who shall offer for sale from cars or other conveyances, fruit, produce or merchandise of any character, when such carriers or other temporary quarters are used as substitutes for store buildings, or otherwise evade payment of dealer's license shall pay a license tax of \$50.00 per annum. This license applies to transient dealers and others who use this method of shipping to cities and not legitimate farmers or truckers.

SECTION 85.—Undertakers. Undertakers and embalmers shall pay an annual license tax of \$50.00 where the gross business is less than \$10,000.00 per year, and \$100.00 where the gross business exceeds \$10,000.00, based on business for preceding calendar year.

SECTION 86.—Vehicles for hire. Annual license taxes on vehicles for hire shall be paid as follows: (1) One horse hack, carriages or cab, \$5.00. Two horse hack, carriages or cab, \$10.00. (2) Hearse, \$15.00. This shall not apply to regularly licensed undertakers. (3) Omnibus, 4 horses, \$15.00; 2 horses, \$10.00. (4) two horse cart, wagon or automobile truck, \$8.00. One horse cart or wagon, \$5.00. (5) License tags will be issued for the vehicles enumerated in this Section which must be displayed on the vehicle in full view.

SECTION 87.—Vehicles used for distributing articles of commerce. The following annual license taxes shall be paid on vehicles used for distributing articles of commerce. Each vehicle used in the distribution of laundered coats, aprons, caps, etc., when such articles are distributed and being used on a rental or exchange basis, the sum of \$25.00. Each vehicle used in distributing and sale of yeast in any form, when offered for sale for use in leaving of bread or other purposes, the sum of \$50.00. Each vehicle used for selling merchandise direct from wagon or truck to retail stores or residence, the sum of \$100.00. License tags will be furnished for vehicles enumerated in this Section and must be properly displayed on each vehicle used for delivery.

SECTION 88.—Vendors. Vendors of goods brought into the City for sale, as bankrupt, assignee, trustee or fire stock, shall pay a license tax of \$50.00 per day. Such stock shall not be sold by an auctioneer or common crier, except under the license required and the payment of the tax thereon provided for by this Section.

SECTION 89.—Veterinary Surgeons shall pay an annual license tax of \$25.00 per year.

SECTION 90.—All taxes imposed on licenses under this Ordinance shall be paid to the City Manager, and all persons, firms, and corporation embraced in this Ordinance shall make returns to the Commissioner of Revenue at his office in the City Hall. The said Commissioner of Revenue shall issue the application for said license and impose the tax chargeable thereon and shall furnish the City Manager the application blank properly filled out. Upon payment of the tax required to the City Manager, the City Manager will issue the license covered by said application, provided said applicant is entitled to the license as provided for elsewhere in this Ordinance.

SECTION 91.—The Commissioner of Revenue shall be entitled to a fee of 50 cents for each license, which amount shall be added to and made a part of said tax thereon, and the Commissioner of Revenue shall be paid the sum of 50 cent on each license issued when the tax thereon is paid by a warrant to the City Treasurer.

SECTION 92.—All licenses issued under this Ordinance, unless sooner revoked by the City Manager, shall expire on the Thirty-first day of May next after issuance.

SECTION 93.—When any license is issued after the first day of June, 1924, the same shall be issued to the person applying therefor, except as otherwise provided by Ordinance, upon his paying therefor the annual license tax prescribed by this Ordinance; provided, however, should the license be issued after December 1, 1924, the amount paid shall be one-half of the regular rate prescribed by this Ordinance.

SECTION 94.—The City Manager may refuse to issue a license to any person and may revoke or annul any license hereafter granted, for any just cause, subject to the approval of the City Council.

The City Manager is hereby prohibited from issuing any license to any person, firm or corporation until said person, firm or corporation shall have paid any back licenses which may be owing to the City.

The City Manager is hereby given authority to close up any place of business providing the person, firm or corporation engaged in the said business has not complied with the requirements of this Ordinance.

SECTION 95.—Licenses may be transferred by the Commissioner of Revenue subject to the approval of the City Manager.

SECTION 96.—The City Manager may, when in his discretion he may deem it advisable to, issue a permit to any war veteran, cripple or needy person to sell or offer for sale articles of trade or commerce upon the streets or public places of the City for a limited time and on such terms as in his discretion shall seem just providing, however, that nothing in this Section shall conflict with the requirements of Ordinance No. 7.

SECTION 97.—All licenses issued under this Ordinance shall be subject to the Ordinances of the City of Alexandria, the Laws of the State of Virginia, and the Regulations of the City Council

which may be in force at the time of issuing thereof or during the period covered by such licenses.

SECTION 98.—No license shall be granted to cover more than one place of business.

SECTION 99.—If any provision or part of this Ordinance should be found or declared unconstitutional by the Supreme Court of this State or of the United States, such decision shall only affect the provision or part so declared invalid, and the remaining portion of this Ordinance shall continue in full force and effect.

SECTION 100.—The City Manager shall make daily returns to the City Treasurer of all moneys collected under this Ordinance; and the City Treasurer shall, upon receipt of the moneys collected under this Ordinance forthwith credit the same to the general fund.

SECTION 101.—All revenue from automobile licenses as provided for by Section 6, and all revenue from motorcycle licenses provided for by Section 56, is hereby appropriated for repairs to the streets and highways in the City.

SECTION 102.—All persons, firms or corporations prosecuting any business, employment or occupation, not especially embraced in this Ordinance, that require a license under the Laws of this State, shall be required to take out a City License and pay the amount of tax imposed thereon by the State Law for such business, employment or occupation.

SECTION 103.—Any violation of, or wilful neglect or failure to comply with any provisions of this Ordinance, shall upon conviction thereof be punished by fine not exceeding \$100.00 and costs of prosecution, or by imprisonment in the City Jail for a period not exceeding 90 days or by both, such fine and imprisonment in the discretion of the Court.

SECTION 104.—All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

This Ordinance will take effect June 1, 1924.

Approved this 6th day of March, 1924.

W. A. SMOOT, Mayor.