

## ORDINANCE NO. 225

AN ORDINANCE to amend Ordinance No. 170 of the City of Alexandria, Virginia, approved January 17, 1935, entitled "An Ordinance imposing taxes on licenses for municipal purposes for the year commencing January 1, 1935, and for each year thereafter, as amended," by repealing and re-enacting Sections 3, 16, 46, 52, 54, 55, 86, 87 and 98 and by adding thereto Sections 46-A and 80-A.

BE IT ORDAINED by the Council of the City of Alexandria, Virginia:

SECTION 1. That Ordinance No. 170 of the City of Alexandria, Virginia, approved January 17, 1935, entitled "An Ordinance imposing taxes on licenses for municipal purposes for the year commencing January 1, 1935, and for each year thereafter, as amended," be further amended by repealing and re-enacting Sections 3, 16, 46, 52, 54, 55, 86, 87, and 98 and by adding thereto Sections 46-A and 80-A as follows:

"SECTION 3. **Advertising**—On Vehicles. Persons, firms or corporations engaged in the business of Commercial advertising for compensation by means of display posters or other forms of advertising on express trucks, moving vans, delivery wagons or trucks, or other similar vehicles operated on the streets of the City of Alexandria—\$25.00. Persons, firms or corporations advertising by means of loud speakers or amplifiers on automobile trucks or other vehicles on the streets of the City shall pay a license tax of \$25.00 per day.

"SECTION 16. **Amusements**—Theaters. Theaters, panoramas, public performances or exhibitions shall pay a license tax of \$50.00 per week and if less than one week, the sum of \$10.00 per day. If held under a tent or open air performance, the license tax shall be \$10.00 per day.

"SECTION 46. **Detective Agencies**. Each detective agency or persons employing or furnishing watchmen for compensation, \$25.00 per annum where not more than two persons are employed and \$5.00 for each additional person employed in excess of two. Each person so employed shall be registered by name and address with the Commissioner of Revenue.

"SECTION 46-A. **Dumps**. Persons, firms, or corporations operating private dumps or engaged in filling in land with waste materials for which a charge is made for the privilege of disposing of said waste materials on the land involved, shall pay an annual license tax of \$75.00.

"SECTION 52. **Fruit Dealers**. Fruit dealers, other than commission merchants, shall pay an annual license tax of \$36.00. Any grocer dealing in fresh fruits shall pay an annual license tax of \$5.00. For the purpose of this ordinance lemons, oranges, bananas and apples shall not be considered as fresh fruits.

"SECTION 54. **Gasoline Filling Stations**. Any person, firm or corporation dispensing gasoline by means of pumps or gasoline standards shall pay an annual license tax of \$20.00 for each discharge outlet regardless of whether one or more discharge outlets are supplied by the same pump when located at the curb or other point in the area of a public street or highway, and \$10.00 for each such discharge outlet when located on private property.

"SECTION 55. **Green Grocer**. A green grocer's license for the privilege of selling vegetables shall be \$5.00 per annum. For the purpose of this ordinance, potatoes, onions, cabbage and turnips shall not be considered as green groceries.

"SECTION 80-A. **Professional Bondsmen**. Persons, firms or corporations engaged in business as professional bondsmen shall pay an annual license tax of \$100.00.

"SECTION 86. **Slot Machines** for the purpose of dispensing merchandise other than cigarettes or for weighing purposes shall pay a license tax of \$1.00 on each machine. Slot machines for the purpose of dispensing cigarettes shall pay a license tax of \$3.00 on each machine. Nothing in this section shall be construed to permit the licensing of slot machines which contain an element of chance and prohibited by City Ordinance or State Law.

"On all slot machines issuing checks or tokens on certain combinations, operated lawfully for amusement or entertainment only, a tax of \$500.00 for each owner or operator and in addition a tax of \$25.00 on each penny machine; \$50.00 on each nickel machine, and \$100.00 on each machine operated with dimes or larger coins.

"On each novelty game, high score or pin machine, operated lawfully for amusement or entertainment only, a tax of \$5.00 on each penny machine and \$25.00 on each machine operated with nickels or larger coins.

"On each music machine, operated by coin-in-slot device, \$3.00, but no such machines shall be permitted or licensed except in property lawfully used for commercial purposes.

"SECTION 87. **Soda Fountains, 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, provided all purchases for material used in operating a soda water fountain shall be deducted from the amount of sales reported for basis of merchant's license. An annual license tax on soft drinks for sale at retail other than soda fountains shall be \$5.00 per annum. Resident manufacturers and wholesale dealers in soft drinks shall pay \$50.00 per annum for the privilege of manufacturing, sale and delivery of their product. Manufacturers of soft drinks not manufactured in the City of Alexandria, shall pay an annual license of \$100.000 on each truck used in the delivery and sale of their products. Each truck so used will be provided with a suitable tag, which shall be securely fastened to the vehicle and kept in full view at all times. The meaning of the term 'soft drink' in this ordinance shall include soda water, ginger ale, pop, sarsaparilla, mineral water and near beer.

"SECTION 98. All persons, firms and corporations 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 Collector the application blanks properly filled out in triplicate. Upon payment of the tax required the City Collector shall receipt the application provided the said application is in conformity to the City ordinances and regulations set forth in the foregoing schedule. The City Collector shall retain a copy and deliver to the applicant two receipted copies. The applicant shall return the two receipted copies to the Commissioner of Revenue who shall issue the License retaining one form for his records. Should the City Collector consider the form or substance of the proposed license submitted by the Commissioner of Revenue not in conformity to the rules and regulations of the foregoing ordinance he shall direct the applicant to the City Manager who shall determine the point in question, and so advise the Commissioner of Revenue."

SECTION 2. This ordinance shall take effect on January 1, 1937.  
Approved this 8th day of December, 1936.

E. C. DAVISON,  
Mayor.