

# Ordinance No. 1297

**AN ORDINANCE to amend and reordain Section 20-73, Section 20-74, Section 20-75, Section 20-76, Section 20-79, Section 20-81, and Section 20-82 of Article III, Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, which said Section 20-73 relates to PROFESSIONAL OCCUPATIONS AND BUSINESSES, which said Section 20-74 relates to PERSONAL SERVICES, which said Section 20-75 relates to BUSINESS SERVICES AND OCCUPATIONS, which said Section 20-76 relates to REPAIR SERVICES AND OCCUPATIONS, which said Section 20-79 relates to WHOLESALE MERCHANTS, which said Section 20-81 relates to MANUFACTURERS, MILLS AND PROCESSORS, which said Section 20-82 relates to AMUSEMENTS AND ENTERTAINMENTS, which said Article III relates to NONREGULATORY LICENSES, and which said Chapter 20 relates to LICENSES.**

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That 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 and reordained to read as follows:

## **Sec. 20-73. PROFESSIONAL OCCUPATIONS AND BUSINESSES.**

Every person engaged in one or more of the following professions, occupations or businesses and having an office or place of business in the city shall pay for the privilege an annual license tax of \$25.00 and \$0.50 per \$100.00 of the gross receipts in excess of \$5,000.00 of the one or more professions, occupations or businesses conducted by him, namely

- Accountants, certified public accountants or public accountants.
- Air conditioning engineers.
- Appraisers or evaluators of real estate for others for compensation.
- Architects.
- Artists.
- Assayers.
- Attorneys at law.
- Auditing companies or firms.
- Bookkeepers, public
- Brokers, any type other than pawnbroker or loan broker under Sections 20-60 and 20-63 of this, chapter.
- Chemical engineers.
- Chemists.
- Chiropodists.
- Chiropractors.
- Civil engineers.
- Consulting engineers.
- Contracting engineers.
- Dentists.
- Doctors of medicine.
- Electrical engineers.
- Furnishing business research service.
- Homeopathists.
- Industrial engineers.
- Landscape architects.
- Mechanical engineers.
- Medical laboratory.
- Metallurgists.
- Mining engineers.

Naturopathists.  
 Neurologists.  
 Oculists.  
 Optometrists.  
 Orthodontists.  
 Osteopaths.  
 Patent attorneys or patent agents.  
 Pathologists.  
 Physicians.  
 Physiotherapists.  
 Psychologists.  
 Public relations counselors.  
 Radio engineers.  
 Recorders of proceedings in courts or before commissions or  
 other organizations.  
 Refrigeration engineers.  
 Sculptors.  
 Surveyors.  
 Surgeons.  
 Veterinarians.

Every person engaging in one or more of the foregoing professions, occupations or businesses in the city and having no office or place of business in the city shall pay for the privilege a license tax of \$25.00 and \$0.50 per \$100.00 of the gross receipts (in excess of \$5,000.00) attributable to operation or practice within the corporate limits of the city.

Section 2. 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 \$25.00 and \$0.29 per \$100.00 of the gross receipts in excess of \$8,620.00 of the businesses or occupations so conducted by him, namely:

(A) The business of operating:

Barbershops.  
 Beauty parlors.  
 Chartered clubs.  
 Convalescent homes (except non-profit corporations).  
 Hair dressing establishments.  
 Hotels, motels, and motor hotels.  
 Information bureaus or booths.  
 Nursing homes (except non-profit corporations).  
 Old age homes (except non-profit corporations).  
 Private hospitals (except non-profit corporations).  
 Turkish, Roman or other like baths or parlors.

(B) The business of:

Auctioneering.  
 Cleaning windows or shades.  
 Correspondent establishments or bureaus.  
 Dying clothes, hats, carpets or rugs, etc.  
 Funeral Directors and services.

Furnishing ambulance services.  
 Furnishing bail bonds.  
 Furnishing house cleaning services.  
 Massage practitioners.  
 Masseurs.  
 Nurses registry.  
 Operating kennels.  
 Operating reducing salons or health clubs.  
 Operating scalp treating establishments.  
 Physicians registry.  
 Public stenographers.  
 Private schools, other than religious and non-profit.  
 Sale of money orders.  
 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 \$25.00 and \$0.29 per \$100.00 of the gross receipts in excess of \$8,620.00 attributable to such business within the corporate limits of the city.

Section 3. That 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 and reordained to read as follows:

**Sec. 20-75. BUSINESS SERVICES AND OCCUPATIONS.**

Every person conducting, engaging in or operating one or more of the following business services or occupations in the city shall pay for the privilege an annual license tax of \$25.00 and \$0.29 per \$100.00 of the gross receipts in excess of \$8,620.00 of the business or occupation so conducted, namely:

Advertising agencies or firms.  
 Airports.  
 Artist representative.  
 Blacksmith or wheelwright shops.  
 Blueprinters.  
 Bookbinders.  
 Catering services.  
 Cleaning chimneys.  
 Cleaning clothes, hats, carpets, rugs, etc.  
 Collection agencies.  
 Data processing or computer service.  
 Dental laboratories.  
 Erecting installing, removing, storing awnings.  
 Exterminating rats, vermin, termites, etc.  
 Fumigating or disinfecting.  
 Furnishing clean diapers.  
 Furnishing domestic or clerical help, labor or employment.  
 Furnishing of publicity service.  
 Hauling or transfer, not in connection with taxicab business.  
 Impounding lots.  
 Job printers or printing shops.  
 Land agents and rental agents.  
 Landscaping.  
 Laundries.  
 Launderettes, laundromats or other like establishments.

Leasing or renting films for compensation.  
Letter writing.  
Livery stables.  
Lumber measurers.  
Mailing, addressing letters or envelopes.  
Manufacturer's agents.  
Marine or salvage work.  
Mercantile agents or agencies.  
Merchandise brokers or commission merchants who do not take title to goods sold.  
Messenger service, except telephone or telegraph messenger service.  
Mimeographing, multigraphing and related type services.  
Money lenders, loan or mortgage companies, other than banks, small loan companies, as defined in Code of Virginia, 1950, Section 6-274, et seq., and building and loan associations.  
Nickel plating or chromiumizing.  
Operating analytical or engineering laboratories.  
Opticians.  
Packing, crating, shipping, hauling or moving goods or chattels for others.  
Parking lots.  
Photographers.  
Photostaters.  
Picture framing or gilding.  
Plating metals or other materials.  
Press clipping services.  
Pressing clothes, hats, carpets, rugs, etc.  
Public garages.  
Renting or leasing airplanes.  
Renting or leasing bicycles.  
Renting or leasing tangible personal property.  
Renting or furnishing automatic washing.  
Sales agents or agencies.  
Sign painters.  
Sponging clothes, hats, carpets, rugs, etc.  
Spotting clothes, hats, carpets, rugs, etc.  
Stevedoring.  
Storage all types.  
Taxi terminals or dispatching places.  
Title or abstracting firm other than licensed attorneys.  
Towel and linen laundering services, including the renting or furnishing of towels and linens.  
Tree trimming, removal or surgery.  
U-Drive-It firms or businesses.  
Uniform renting or furnishing.  
Vehicular advertising, electric advertising, bus advertising.  
Washing, cleaning and polishing automobiles.

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 of the city shall pay for the privilege a license tax of \$25.00 and \$0.29 per \$100.00 of the gross receipts in excess of \$8,620.00 attributable to such business within the corporate limits of the city.

Section 4. That Section 20-76, 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. 20-76. REPAIR SERVICES AND OCCUPATIONS.**

Every person engaging in or conducting one or more of the following businesses or occupations in the city shall pay for the privilege an annual license tax of \$25.00 and \$0.29 per \$100.00 of the gross receipts in excess of \$8,620.00 of the business or occupation so conducted by him, namely:

- Adding machines and other business machines.
- Auto repair, engine repair of any type.
- Bicycle repair.
- Clothes and other wearing apparel, rugs, carpets, etc.
- Foundries.
- Furniture, uphoistering.
- Gunsmith and gun repairing.
- Industrial machinery or commercial machinery.
- Lawnmowers.
- Locksmith and lock repairing.
- Machine shop or boiler shop.
- Mattresses.
- Paint shop, other than contractor.
- Radio, television, refrigerators, electrical appliances, home appliances.
- Repairing clothes, hats, carpets, rugs, etc.
- Reweaving.
- Road machinery or farm machinery.
- Saws and tools.
- Scales.
- Shades.
- Shoe repair.
- Tire repair.
- Toys.
- Typewriters.
- Umbrellas, harness and leather goods.
- Watches and clocks.
- Welding shops.
- Other repair services not otherwise taxed.

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 of the city shall pay for the privilege a license tax of \$25.00 and \$0.29 per \$100.00 of the gross receipts in excess of \$8,620.00 attributable to such business within the corporate limits of the city.

Section 5. That 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:

**Sec. 20-79. WHOLESALE MERCHANTS.**

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 \$25.00 and \$0.11 per \$100.00 of the gross receipts thereof in excess of \$22,727.00, namely:

- Automotive.
- Chemicals.
- Clothing and furnishings.
- Coal and coke.
- Commission merchants (who take title, others classed as brokers).
- Drugs.
- Dry goods.
- Electrical and plumbing goods.
- Farm products or supplies.
- Furniture and house furnishings.
- Groceries and foods.
- Hardware.
- Jewelry.
- Lumber, paint and construction materials.
- Machinery, equipment and supplies.
- Metals and metal work.
- Other goods, wears and merchandise.
- Paper and paper products.
- Petroleum and petroleum products.
- Sandwiches.
- Seafood.
- Soft drinks.
- Sporting goods.
- Tobacco and tobacco products, except leaf tobacco.
- Waste materials.

Section 6. 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.**

Every person engaging in, conducting or operating any one or more of the following businesses in the city shall pay for the privilege an annual license tax of \$25.00.

- Asphalt, or asphalt products, bricks, marble goods, tombstones.
- Awnings, sails or tents.
- Barrels, crates, boxes, hogsheads, veneers, veneer and wood products.
- Bed, 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.
- Chemical and chemical 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.
- Flavoring extracts and syrups.
- Food for livestock.
- Furniture.

Gypsum and gypsum products.  
Ice.  
Ice cream.  
Manufacturing, processing and assembling steel, iron and metal products.  
Motor vehicles or parts thereof.  
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 saw mills.  
Other manufacturers and processors.

The license tax imposed under this section is intended for the privilege of manufacturing and processing and not intended as a license tax for the privilege of selling.

Section 7. That 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 and reordained to read as follows:

**Sec. 20-82. AMUSEMENTS AND ENTERTAINMENTS.**

Every person engaging in or conducting any one or more of the following businesses or occupations in the city shall pay for the privilege an annual license tax of \$25.00 and \$0.59 per \$100.00 of the gross receipts thereof in excess of \$4,238.00, namely:

Arcades or bulidings devoted to general amusement or entertain-  
ing.  
Auditoriums.  
Billiard parlors or poolrooms.  
Bowling alleys.  
Coliseums.  
Gardens.  
Golf driving ranges.  
Hobby horse and merry-go-round machines.  
Miniature golf establishments.  
Miniature railroads.  
Movie Theatres.  
Parks or athletic fields.  
Pony rings.  
Renting or furnishing of horses or ponies.  
Skating rinks.  
Swimming pools or swimming clubs.  
Theatres.

Section 8. That this ordinance shall be published in a newspaper of general circulation 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 Clerk of the Council shall note the date of introduction and first reading, the date of the 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, 1965.

FRANK E. MANN  
Mayor

Final Passage: December 22, 1964