

AN ORDINANCE to amend and reordain the first and last paragraphs of Section 20-73, the first and last paragraphs of Section 20-74, the first and last paragraphs of Section 20-75, the first and last paragraphs of Section 20-76, the first paragraph of Section 20-77, the first and second paragraphs of Section 20-80, the first paragraph of Section 20-81, the first paragraph of Section 20-82, the first and second paragraphs of Section 20-83, the first paragraph of Section 20-85, to amend Section 20-86, to amend and reordain the first paragraph of 20-87, Section 20-88, and Section 20-89, all of Article III, Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 20 relates to LICENSES; which Article III relates to NONREGULATORY LICENSES; which Section 20-73 relates to PROFESSIONAL OCCUPATIONS AND BUSINESSES and which first and last paragraphs thereof relate to the LICENSE TAX RATE; which Section 20-74 relates to PERSONAL SERVICES and which first and last paragraphs thereof relate to the LICENSE TAX RATE; which Section 20-75 relates to BUSINESS SERVICES AND OCCUPATIONS and which first and last paragraphs thereof relate to the LICENSE TAX RATE; which Section 20-76 relates to REPAIR SERVICES AND OCCUPATIONS and which first and last paragraphs thereof relate to the LICENSE TAX RATE; which Section 20-77 relates to RETAIL MERCHANTS and which first paragraph thereof relates to the LICENSE TAX RATE; which Section 20-80 relates to CONTRACTORS AND CONTRACTING and which first and second paragraphs thereof relate to the LICENSE TAX RATE; which Section 20-81 relates to MANUFACTURERS, MILLS AND PROCESSORS and which first paragraph thereof relates to the LICENSE TAX RATE; which Section 20-82 relates to AMUSEMENTS AND ENTERTAINMENTS and which first paragraph thereof relates to the LICENSE TAX RATE; which Section 20-83 relates to BUILDING AND LOAN ASSOCIATIONS and which first and second paragraphs thereof relate to the LICENSE TAX RATE; which Section 20-85 relates to RESTAURANTS and which first paragraph thereof relates to the LICENSE TAX RATE; which Section 20-86 relates to SLAUGHTER-HOUSES and the LICENSE TAX RATE therefor; which Section 20-87 relates to SOLICITING AGENTS FOR SALE OF GOODS, ETC. and which first paragraph thereof relates to the LICENSE TAX RATE; which Section 20-88 relates to RENTING BY OWNERS OF HOUSES, APARTMENTS OR COMMERCIAL ESTABLISHMENTS and which first paragraph thereof relates to the LICENSE TAX RATE, and which Section 20-89 relates to TRADING STAMPS, LICENSE TAX RATE.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That the first paragraph of 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:

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 \$30.00 and \$0.60 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:

Section 2. That the last paragraph of 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:

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 \$30.00 and \$0.60 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 3. That the first paragraph of 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:

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 \$30.00 and \$0.35 per \$100.00 of the gross receipts in excess of \$8,570.00 of the businesses or occupations so conducted by him, namely:

Section 4. That the last paragraph of 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:

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 \$30.00 and \$0.35 per \$100.00 of the gross receipts in excess of \$8,570.00 attributable to such business within the corporate limits of the city.

Section 5. That the first paragraph of 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:

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 \$30.00 and \$0.35 per \$100.00 of the gross receipts in excess of \$8,570.00 of the business or occupation so conducted, namely:

Section 6. That the last paragraph of 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:

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 \$30.00 and \$0.35 per \$100.00 of the gross receipts in excess of \$8,570.00 attributable to such business within the corporate limits of the city.

Section 7. That the first paragraph of 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:

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 \$30.00 and \$0.35 per \$100.00 of the gross receipts in excess of \$8,570.00 of the business or occupation so conducted by him, namely:

Section 8. That the last paragraph of 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:

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 \$30.00 and \$0.35 per \$100.00 of the gross receipts in excess of \$8,570.00 attributable to such business within the corporate limits of the city.

Section 9. That the first and second paragraphs of Section 20-77, 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 engaging in or conducting one or more of the following businesses or occupations or who sells goods, wares and merchandise at retail only and not for resale shall pay for the privilege of conducting such business in the city an annual license tax of \$30.00 and \$0.35 per \$100.00 of the gross receipts in excess of \$8,570.00 of such business, namely:

Accessory, tire, battery.
Aircraft or aircraft parts.
Antiques.
Auto sales and motor vehicle dealers.
Bakeries and caterers.
Bicycles.
Boats, motors.
Books and stationery.
Building materials.
Candy and nut store.
Cigar and tobacco stands, newsstands.
Confectioneries.
Custom tailors.
Dairy products.
Delicatessens.
Department Stores.
Drapery, curtain, upholstery dealers.
Drugs.
Dry goods stores.
Egg and poultry dealers.
Family clothing.
Farm equipment.
Filling Stations
Fish and sea food markets.
Floor coverings.
Florists.
Fruit stores and vegetable markets.
Fuel and ice.
Furniture.
Furriers.
Garden supplies.
General stores.
Gifts, novelties and souvenirs.
Groceries.
Hardware.
Heating, plumbing and electrical equipment.
Hog, grain, feed and seed.
Hosiery.
Interior decorators.
Jewelry.
Livestock dealers.
Luggage.
Lumber goods.
Meat markets.
Men's and boys' clothing.
Millinery.
Motorcycles.
Musical instruments.
Office and store, appliance supply.
Optical supplies.
All other clothing.
Other retail stores and other retail merchants.

Paint, glass and wallpaper.
Photographic supplies and equipment.
Poultry markets.
All radio or household appliances.
Secondhand stores, other than junk.
Scientific and medical supplies.
Shoes.
Soda fountains.
Soft drinks.
Sporting goods.
Used cars.
Variety stores.
Workmen's clothing.

Section 10. That the first and second 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 sixty dollars.

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 sixty dollars. When a contractor, electrical contractor or a plumbing and steam fitting contractor shall have paid 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 \$25,000.00 in any year, such contractor shall pay the city an annual license tax of \$60.00 for the privilege of engaging in such business. Engaging in any of the following businesses or occupations shall also be deemed contracting, namely:

Section 11. That the first paragraph of 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:

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 \$30.00.

Section 12. That the first paragraph of 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:

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 \$30.00 and \$.070 per \$100.00 of the gross receipts in excess of \$4,280.00, namely:

Section 13. That the first and second paragraphs of Section 20-83, 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 building and loan association having its principal office in the city shall pay for the privilege of doing business a license tax of \$90.00, provided the capital of such association or company actually paid in, whether from paid-up stock or partially paid-up stock, is not over twenty-five thousand dollars. If the capital paid in, whether from paid-up stock or partially paid-up stock, is over twenty-five thousand dollars, then an additional license tax of \$3.60 on each one thousand dollars of such capital or fraction thereof of such excess shall be paid.

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 \$60.00.

Section 14. That the first paragraph of Section 20-85, 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, conducting or operating one or more of the following businesses in the city shall pay for the privilege an annual license tax of \$30.00 and \$0.35 per \$100.00 of the gross receipts therefrom in excess of \$8,570.00, namely:

Section 15. That Section 20-86, 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, conducting or operating a slaughterhouse or abattoir in the city shall pay for the privilege an annual license tax of \$30.00 and \$0.25 per \$100.00 of the gross receipts therefrom in excess of \$11,904.00.

Section 16. That the first paragraph of Section 20-87, 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:

Persons doing business in the city as soliciting agents or soliciting orders for goods, wares and merchandise, services, business services, repair services and the like and not otherwise in this chapter taxed, shall pay for the privilege an annual license tax of \$30.00 and \$0.35 per \$100.00 of the gross receipts therefrom in excess of \$8,570.00.

Section 17. 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 \$0.50 for each \$100.00 of gross receipts from the rental of any such house or apartment house *.

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 \$0.35 for each \$100.00 of gross receipts from the rental of any such property.

Section 18. 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 amended and reordained to read as follows:

Sec. 20-89. Trading stamps.

Every person engaged in furnishing or supplying to merchants, businesses or occupations, trading stamps, checks, coupons, certificates or like things to be used as evidence of purchases made and which entitle the purchaser to gifts or other things of value from the person so furnishing or supplying such trading stamps, checks, coupons, certificates or like things, shall pay for the privilege of doing business in the city an annual license tax of \$270.00 and \$0.35 per \$100.00 of the gross receipts in excess of \$77,145.00 attributable to such operation or business.

Section 19. 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 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, 1970.

Charles E. Beatley, Jr.
Mayor

FINAL PASSAGE: MAY 27, 1969

N. B. Underlining and asterisks are not part of this ordinance; underlining denotes new or changed material, asterisks denote deleted material.