

AN ORDINANCE to amend Sections 20-3 and 20-12 of Article I 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 20-3 relates to LEVY OF TAXES and which Section 20-12 relates to BEGINNER'S LICENSE WHEN TAX IS BASED ON GROSS RECEIPTS.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 20-3, 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 thereto a new last paragraph to read as follows:

Except as provided in section 20-12 of this chapter, any license tax levied on a business, profession, trade or occupation which is based in whole or in part on gross receipts shall be based upon the actual gross receipts of such business, profession, trade or occupation for the license tax year next preceding the then current license tax year.

Section 2. That Section 20-12, 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 thereto a new second paragraph to read as follows:

Every person conducting a business, profession, trade or occupation which is subject to a license tax under the provisions of this chapter based in whole or in part on gross receipts who began such business, profession, trade or occupation during the license tax year next preceding the then current license tax year shall estimate the amount of the gross receipts such business, profession, trade or occupation will receive during the then current license tax year, and his license tax year shall be computed upon such estimate.

Section 3. That the title of and an 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, 1976.

CHARLES E. BEATLEY JR.
Mayor