

ORDINANCE NO. 2073

AN ORDINANCE to amend and reordain Sections 20-4, and 20-8 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 20-4 relates to PROCEDURE FOR OBTAINING LICENSES, and which Section 20-8 relates to PARTIAL PAYMENT WHEN TAX IS BASED ON GROSS RECEIPTS.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 20-4 of Article I of 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. 20-4. Procedure for obtaining licenses.

All persons embraced by this chapter shall make application for licenses to the director of finance at his office in the city hall. The director of finance shall furnish annually at the appropriate time to persons licensed in the city application forms for renewal of their licenses for the following year. The director of finance shall furnish to persons beginning a business, profession, trade, or occupation during the current license year license application worksheets which, after completion by such persons, shall be used by the director of finance to prepare the license application. In cases where the license tax is based upon the gross receipts, the director of finance shall require a sworn statement from the applicant of the amount of such gross receipts, except in the case of a beginner. After computing the amount of the license tax in each case, the director of finance shall stamp a license number on the application, shall validate the license by recording on the application the amount due and paid by the applicant, and shall return the application to the applicant, retaining such copies of the application as the director of finance may deem necessary.

Section 2. That Section 20-8 of Article I of 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. 20-8. Partial payment when tax is based on gross receipts.

In all cases where a license tax is based in whole or in part upon gross receipts, and the tax on such gross receipts is equal to or exceeds the sum of two hundred dollars, exclusive of any and all other types of tax, the tax may be paid in four equal installments during the license year, the first payment to be made on or before January thirty-first, the second on or before May first, the third on or before August first, and the fourth on or before November first, provided the taxpayer elects to do so by making his application for a license and paying the first installment and any tax unpaid and owing for any previous license year on or before January thirty-first of the license year for which application is being made.

Upon default being made in the payment of any installment when it becomes due, the amount of such installment shall be delinquent as of that date. There is hereby imposed a handling charge of two dollars on each payment made in installments.

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

FINAL PASSAGE: December 23, 1975