

ORDINANCE NO. 2141

AN ORDINANCE to amend Section 20-9 of Article I, Section 20-46 of Article II, and Sections 20-73, 20-74, 20-75, 20-76, 20-77, 20-79 and 20-82, all of Article III, all 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 SAME--IN GENERAL, which Section 20-9 thereof relates to and imposes a PENALTY FOR FAILURE TO PAY TAX WHEN DUE, which Article II relates to REGULATORY LICENSES, when Section 20-46 thereof relates to COIN-OPERATED DEVICES--SLOT MACHINES, which Article III relates to NONREGULATORY LICENSES, which Section 20-73 thereof relates to PROFESSIONAL OCCUPATIONS AND BUSINESSES, which Section 20-74 thereof relates to PERSONAL SERVICES, which Section 20-75 thereof relates to BUSINESS SERVICES AND OCCUPATIONS, which Section 20-76 thereof relates to REPAIR SERVICES AND OCCUPATIONS, which Section 20-77 thereof relates to RETAIL MERCHANTS, which Section 20-79 thereof relates to WHOLESALE MERCHANTS, and which Section 20-82 thereof relates to AMUSEMENTS AND ENTERTAINMENTS.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 20-9, Article I, 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. 20-9. Penalty for failure to pay when due.

There shall be a penalty of ten percent or ten dollars, whichever is greater, added to all license taxes imposed under the provisions of this chapter that are delinquent and unpaid on the due dates thereof.

In addition to such penalty, interest at the rate of eight percent per annum shall accrue and be added to all license taxes imposed under the provisions of this chapter that are delinquent and unpaid thirty days after the due dates thereof.

The city council may by resolution provide for the waiver of the penalty and interest imposed by this section for failure to pay a license tax when due if such failure was not in any way the fault of the taxpayer. No taxpayer shall be excused or otherwise relieved of any penalty for delinquent taxes by the provisions of this section where the failure to pay such taxes is caused by: (1) the non-receipt of a bill or other notice that such taxes are due and payable; (2) the act or default of a person or persons acting in behalf of a taxpayer; (3) the receipt of payment of taxes after the due date unless it can be shown that such payment bore a U. S. Postal Service postmark with a date on or before such due date; or (4) by the representation of any city employee as to the time for the payment of taxes without penalty.

Section 2. That Section 20-46, Article II, 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. 20-46. Coin-operated devices--Slot machines.

Any person having anywhere in the city a slot machine of any description into which are inserted nickels or coins of larger denominations to dispose of articles of merchandise, or for the purposes of operating devices that operate on the coin-in-the-slot principle, used for gain, except a pay telephone, shall pay for the privilege of having each such slot machine device, as the case may be, a license tax of \$42.00 per year; except as follows:

On such coin-operated musical machines or musical devices that operates on the coin-in-the-slot principle, there is hereby levied a license tax of \$12.00 per year for each such machine or device.

On such coin-operated machines or devices used for washing or drying there is hereby levied a license tax of \$6.00 per year for each such machine or device.

On such vending machines as are used solely for the sale of agricultural products, soft drinks or cigars, there is hereby levied a license tax of \$6.00 per year for each machine.

On such vending machines as are used solely for the sale of candy and operated on the premises of moving picture or other theaters, there is hereby levied a license tax of \$12.00 per year for each machine.

On such vending machines as are used for the sale of candy and operated on the premises of any person conducting any other lawful business other than a theater, there is levied a license tax of \$18.00 per year for each machine.

On such vending machines operated on premises for which a state tobacco retailer's license has been obtained and used solely for the sale of cigarettes, there is hereby levied a license tax of \$6.00 per year for each machine, plus \$0.35 for each \$100.00 of the gross receipts taken through each such machine.

On such machines used solely for selling shoe strings, chewing gum, peanuts, peanut candy and for weighing machines, there is hereby levied a license tax of \$6.00 per year for each machine.

On such machines used solely for selling postage stamps, there is hereby levied a license tax of \$2.40 per year for each machine.

On miniature pool tables, in the operation of which nickels or coins of larger denominations are used, there is hereby levied a license tax of \$18.00 per year for each such table.

On amusement machines operated by insertion of one cent, there is hereby levied a license tax of \$24.00 per year for each such machine.

On vending machines operated by the insertion of one cent, there is hereby levied a license tax of \$3.60 per year for each machine.

On such coin-operated machines or devices used for shining shoes and more commonly known as shoe shine machines, there is hereby levied a license tax of \$6.00 per year for each such machine or device.

On such vending machines located on the premises of a self-service laundry and used for the sale of dyes, soaps or detergents, there is hereby levied a license tax of \$6.00 per year for each such machine.

The director of finance of the city shall provide annually stickers of such color and design as he may designate to evidence the payment of the license taxes herein prescribed. The director of finance shall deliver to every person paying the license tax herein prescribed on any slot machine a sticker for each such machine to evidence the payment of the license tax. One such sticker shall be attached and securely fastened to each slot machine so that the same may be easily seen, and shall be kept attached to each such machine throughout the license year.

Nothing in this section shall apply to slot machines used solely for the purpose of selling individual sanitary drinking cups or sanitary drinking cups and natural water, or to machines vending sanitary napkins.

Nothing in this section shall be construed to permit the licensing of any slot machine which is unlawful to have, operate or keep under the provisions of state law.

Section 3. That the list of professional occupations and businesses in 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 by inserting the following alphabetically:

- Aerospace consultants.
- Computer consultants.
- Environmental consultants.
- Health care consultants.
- Ophthalmologists.
- Respiratory therapists.

Section 4. That the list of personal services in 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 by inserting the following in subsection (B) thereof alphabetically:

- Furnishing health care services.
- Pet grooming.

Section 5. That the list of business services and occupations in 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 by inserting the following alphabetically:

- Expeditors.
- Food management.
- Sign construction.
- Swimming pool management.

Section 6. That the list of repair services and occupations in 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 by inserting therein the following alphabetically:

- Heating and air conditioning repair.

Section 7. That the list of retail merchants in Section 20-77, Article III, Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by inserting therein the following alphabetically:

- Sandwiches.
- Crafts.

Section 8. That the list of wholesale merchants in 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 by inserting therein the following alphabetically:

- Books.

Section 9. That the list of amusements and entertainments in 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 by inserting therein the following alphabetically:

- Dance bands.
- Furnishing music for dances.
- Museums.
- Performers.
- Tennis courts.

Section 10. 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, 1977.

FRANK E. MANN
Mayor

FINAL PASSAGE: November 23, 1976