

ORDINANCE NO. 2479

AN ORDINANCE to amend and reordain Section 20-80, Article III, and Section 20-99, Article V, Chapter 20 of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 20 relates to LICENSES, which Article V relates to BUILDERS OR DEVELOPERS, which Section 20-99 relates to AMOUNT OF TAX, which Article III relates to NONREGULATORY LICENSES and which Section 20-80 relates to CONTRACTORS AND CONTRACTING.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 20-80, 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. 20-80. Contractors and contracting.

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 a license tax for the period of January 1, 1980 through March 31, 1980, of thirty dollars (\$30.00) or sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of gross receipts from work performed in this state during the preceding year, whichever is higher; and for the period of April 1, 1980 through December 31, 1980, and thereafter, thirty dollars (\$30.00) or sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of gross receipts from work performed in this state during the preceding year, whichever is higher. Any such person who has paid a license tax or any portion thereof for the tax year 1980, prior to May 27, 1980, shall upon application to the city's director of finance be reimbursed and repaid, or in such person's discretion be credited for a succeeding year's tax, the amount of such tax paid in excess of the amount of tax due and owing for the year 1980 in accordance with the above schedule.

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 a license tax for the period of January 1, 1980 through March 31, 1980, of thirty dollars (\$30.00) or sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of gross receipts from work performed in this state during the preceding year, whichever is higher; and for the period of April 1, 1980 through December 31, 1980, and thereafter, thirty dollars (\$30.00) or sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of gross receipts from work performed in this state during the preceding year, whichever is higher. Any person who has paid a license tax or any portion thereof for the tax year 1980, prior to May 27, 1980, shall upon application to the city's director of finance be reimbursed and repaid, or in such person's discretion be credited for a succeeding year's tax, the amount of such tax paid in excess of the amount of tax due and owing for the year 1980 in accordance with the above schedule. When a contractor, electrical contractor or a plumbing and steam fitting contractor shall have paid for 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 twenty-five thousand dollars (\$25,000.00) in any year, such contractor shall pay the city a license tax for the period of January 1, 1980 through March 31, 1980, of thirty dollars (\$30.00) or sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of gross receipts from work performed in this city during the preceding year, whichever is higher; and for the period of April 1, 1980 through December 31, 1980, and thereafter, thirty dollars (\$30.00) or sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of gross receipts from work performed in this state during the preceding year, whichever is higher.

For the purpose of this section all revenue from business performed in a jurisdiction in this state which does not impose a business license tax shall be excluded from gross receipts as defined in this chapter.

Orders and contracts covering more than one (1) calendar year may be prorated to ensure that the gross amount of each such order or contract is used only once as a basis for determining the amount of the annual license tax. Engaging in any of the following businesses or occupations shall also be deemed contracting, namely:

- Air conditioning.
- Brick contracting, stone and other masonry.
- Building.
- Cement.
- Dredging, sand and gravel.
- Dry walling.
- Electrical.
- Floor scraping or finishing.
- Foundations.
- Other contractors and contracting.
- Paint and paper decorating.
- Plastering.
- Plumbing, heating, steam fitting or gas fitting.
- Road, street, bridge, sidewalk or curb and gutter.
- Roofing.
- Sewer drilling and well digging.
- Structural metal.
- Tile, glass, flooring and floor covering.
- Wrecking, moving or excavating.

Section 2. That Section 20-99, Article V, 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. 20-99. Amount of tax.

Every person engaging in, conducting or operating the business of a builder or developer in the city shall pay for the privilege of engaging in such business a license tax as follows:

(a) Persons constructing on their own account for sale for the period of January 1, 1980 through March 31, 1980, thirty dollars (\$30.00) or sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of gross receipts from such sales, whichever is higher; and for the period of April 1, 1980 through December 31, 1980, and thereafter, thirty dollars (\$30.00) or sixteen cents

(\$0.16) for each one hundred dollars (\$100.00) of gross receipts from sales made in this state during the preceding year, whichever is higher.

(b) Persons constructing on their own account for rent, the license tax shall be as prescribed in section 20-88 of this Code.

(1) For the purpose of this section all revenue from business performed in a jurisdiction in this state which does not impose a business license tax shall be excluded from gross receipts as defined in this chapter.

(2) Any such person who has paid a license tax or any portion thereof for the tax year 1980, prior to May 27, 1980, shall upon application to the city's director of finance be reimbursed and repaid, or in such person's discretion be credited for a succeeding year's tax, the amount of such tax paid in excess of the amount of tax due and owing for the year 1980 in accordance with the above schedule.

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 the date of its final passage.

CHARLES E. BEATLEY
Mayor

Final Passage: May 27, 1980