

ORDINANCE NO. 4167

AN ORDINANCE to amend and reordain Section 9-1-10 (WHEN PAYABLE GENERALLY) and subsection (a) of Section 9-1-10.1 (QUARTERLY PAYMENT WHEN TAX IS BASED ON GROSS RECEIPTS) of Article A (GENERAL PROVISIONS), Chapter 1 (BUSINESS LICENSES), Title 9 (LICENSING AND REGULATION) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 9-1-10 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 9-1-10           When payable generally.

(a) All license taxes levied by this chapter, except as otherwise provided in this chapter, shall become due and payable on or before March 1 of each license year.

(b) Whenever a person shall enter into a business, after February 28 of the license year, any license tax levied upon the business shall become due and payable at the time when such person shall commence business.

Section 2. That subsection (a) of Section 9-1-10.1 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 9-1-10.1       Installment payments when tax is based on gross receipts.

(a) 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 \$1,000, 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 March 1, the second on or before May 1, the third on or before August 1 and the fourth on or before November 1, 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 March 1 of the license year for which the application is being made.

Section 2. That this ordinance shall become effective on December 31, 2000.

KERRY J. DONLEY

Mayor

Introduction:	10/10/00
First Reading:	10/10/00
Publication:	10/12/00
Public Hearing:	10/14/00
Second Reading:	10/14/00
Final Passage:	10/14/00