

## Ordinance No. 143

AN ORDINANCE to repeal and re-enact Section 50 of Ordinance 88, of the City of Alexandria, Virginia, approved December 23, 1929, being an ordinance imposing license taxes, etc., in the City of Alexandria, Virginia, as amended by ordinance No. 126 of the City of Alexandria, Virginia, approved January 10th, 1933; to repeal and re-enact Section 56, 59 and 74, of said Ordinance No. 88 of the City of Alexandria, Virginia.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ALEXANDRIA, VIRGINIA:

Section 1. That Section 50 of Ordinance 88 of the City of Alexandria, Virginia, approved December 23, 1929, being an ordinance imposing license taxes, etc., in the City of Alexandria, Virginia, as amended by Ordinance No. 126 of the City of Alexandria, Virginia, approved January 10th, 1933 be repealed and re-enacted to read as follows:

"Section 50. Laundries. The annual license tax on a laundry when operated by hand shall be \$30.00 and when operated by machinery shall be \$120.00. Agents, collectors and distributors of laundries not operated in the City of Alexandria shall pay an annual license tax of \$120.00 for each place maintained for the receipt and distribution of laundry, and laundries not operating in the City and using wagons, trucks or other vehicles for the collection and distribution of laundry that is taken out of the City to be laundered shall pay an annual license tax of \$120.00 on each vehicle so used. Each vehicle used in the distribution of laundered coats, aprons, caps and towels, when such articles are being used on a rental or exchange basis the sum of \$50.00. All vehicles operating under this schedule will be furnished with a suitable tag to be placed on the vehicle in full view at all times."

Section 2. That Sections 56, 59 and 74 of Ordinance 88 of the City of Alexandria, Virginia, approved December 23, 1929, be repealed and re-enacted to read as follows:

"Section 56. Merchants (1). Every person, firm or corporation engaged in the business of merchant, shall pay a license tax for the privilege of doing business in the City of Alexandria, to be graduated by the amount of purchases reported to the Commissioner of Revenue for each year's State license, and all goods, wares and merchandise manufactured by such merchant and sold or offered for sale in the City as merchandise, shall be considered as purchases within the meaning of this section; provided that this section shall not be construed to apply to the manufacturers taxed on capital who offer for sale at the place of manufacture goods, wares and merchandise manufactured by them. The license tax provided in this schedule shall be calculated on the amount of purchases reported by merchants to the Commissioner of Revenue for State license. All other property of such merchant not offered for sale as merchandise, shall be separately listed and taxed as tangible personal property. For the purpose of ascertaining the tax to be paid by a merchant beginning business, his purchases shall be considered to be the amount of good, wares and merchandise bought to commence business with, including goods, wares and merchandise manufactured by him to be offered for sale at the place at which he conducts his business as a merchant (provided such place is not the place of manufacture), also including as estimate of purchases which the merchant will make between the date of issuance of his license and the thirty-first day of December following, and including an estimate of the amount of goods, wares, and merchandise manufactured by him to be offered for sale at the place at which he conducts his business as a merchant, provided such place is not the place of manufacture.

Each merchant shall keep his invoices and a record with ink of all purchases and from whom made, at each separate place of business maintained within the City, which records shall be open to inspection and examination by the City Manager or such other officers or employees of the City desig-

nated by him and the report of purchases made by the merchant shall be taken from that record and before license shall be issued the merchant or his agent shall make oath to the correctness of the report and that same is in accordance with said record and that the record has been accurately kept. No merchants license shall be issued by the Commissioner of Revenue unless the invoices and records above required are kept at the place of business for which application for license is made and such invoices and records are made available to those herein provided upon demand, and it shall be the duty of the Commissioner of Revenue to examine the records of purchases required to be kept and to verify the merchants report of purchases by those records before such license is issued.

(2) For every license to a firm, person, company or corporation engaged in the business of a merchant, the amount to be paid shall be graduated as follows: If the amount of purchases shall not exceed \$1,000.00, the amount shall be \$5.00; when purchases exceed \$1,000.00 but do not exceed \$2,000.00, the amount shall be \$10.00; when purchases exceed \$2,000.00, and do not exceed \$100,000.00, the amount shall be \$10.00 for the first \$2,000.00 and 20 cents on the \$100.00 on the excess from \$2,000.00 to \$100,000.00; when the purchases exceed \$100,000.00 the amount shall be \$10.00 on the first \$2,000.00 and 20 cents on the \$100.00 from \$2,000.00 to \$100,000.00 and 10 cents on the \$100.00 upon all in excess of \$100,000.00.

Provided, however, in computing the merchants licenses where a specific tax is levied on green groceries, fresh meats, fresh fish or fresh fruits in the case of groceries, said specific tax so levied shall be deducted from the merchant's license tax computed on the entire purchases, but in no case shall the merchant's license tax be less than \$5.00. In no other case shall specific license taxes be deducted.

For the purpose of this ordinance, potatoes, onions, cabbages, turnips, apples, citrus fruit and bananas shall be classed as staple groceries and may be handled under the regular merchant's license.

(3) If, after the close of the year for which the license is issued, the merchant shall elect not to renew it, but desire the privilege to sell whatever remnant or purchase he may have on hand at the time it may be lawful for him to do so, upon the payment of a license upon said remnant of merchandise, to be regarded for purposes of revenue as purchases; provided, however, that such license shall not be transferable and that no additions to such remnants will be made by such merchants, without paying an additional license graduated according to the amount of such additions in the manner hereinbefore described.

Section 59. Moving Picture Shows. Every person or corporation furnishing entertainment by use of moving picture machines, phonographs, graphophone shows or other similar mechanical machine shows, shall pay a license tax of \$3.00 per week where the seating capacity is less than 500. The license tax shall be \$5.00 per week where the seating capacity is over 500. A charge for any performance or series of performances shall be \$3.00 for each exhibition or performance, provided a week's license is not obtained.

Section 74. Slot Machines, Novelty Games and Other Coin-in-Slot Devices. Slot machines operated solely for the purpose of dispensing merchandise or for weighing purposes and not ejecting slugs or tokens that may be used to operate said machine, shall require a license tax of \$3.00 each annually.

The annual license tax on slot machines, miniature pool tables, novelty games, phonograph or other musical machines and all other coin-in-slot devices lawfully operated for amusement and entertainment shall be at the rate of \$5.00 on penny machines, \$10.00 on 5-cent machines and \$15.00 on all machines over 5 cents.

Section 3. This ordinance shall take effect immediately upon its passage.

Approved this 23rd day of January, 1934.

EDMUND F. TICER,  
Mayor.