

ORDINANCE NO. 170

AN ORDINANCE imposing taxes on licenses for municipal purposes for the year commencing January 1, 1935, and for each year thereafter, as amended.

Be it ordained by the Council of the City of Alexandria, that for the year ending December 31, 1935, and each subsequent year thereafter, until further provisions are made, the following occupations, employment, professions and business transactions shall be deemed privileges, and shall not be pursued or done within the limits of the city without license, and the payment annually of the tax on each designated occupation, employment, professions or business as hereinafter respectively provided.

Section 1. Aerated Waters. Manufacturers of aerated or drinking water, or bottling same, shall pay a license tax of \$25.00 per annum, unless conducted in connection with the license tax imposed by Section 87, in which case the latter tax shall govern.

Section 2. Advertising—Commercial Sign Painting Business. Persons, firms or corporations engaged in Commercial Sign Painting shall pay an annual license of \$25.00.

Section 3. Advertising—On Vehicles. Persons, firms or corporations engaged in the business of Commercial advertising for compensation by means of display posters or other forms of advertising on express trucks, moving vans, delivery wagons or trucks, or other similar vehicles operated on the streets of the City of Alexandria \$25.00.

Section 4. Advertising—Wall and Bulletin Sign Painters, Bill Posters. Persons, firms or corporations engaged in the business of wall or bulletin sign painting or bill posting, whether on signs or devices erected or maintained by the licensee or not, if such wall or bulletin signs are greater in size than four by eight feet, for one to and including four such signs or devices \$50.00; and for more than four such signs or devices, \$200.00.

If such wall and/or bulletin signs are four by eight feet or less, for any number of such signs or devices \$100.00.

Section 5. Agents—Book. The annual license tax for a book agent selling direct to customers shall be \$50.00.

Section 6. Agents—Collecting. Persons, firms or corporations doing business as collecting agents and agencies \$50.00. Not prorated. The provisions of this section shall not apply to attorneys-at-law.

Section 7. Agents—Labor. Labor agents, as defined by the laws of this State, shall pay an annual license tax of \$500.00.

Section 8. Agents—Mercantile. Mercantile agency as defined by the law of this State, annual license tax of \$25.00.

Section 9. Agents—Real Estate. Real estate agents or brokers shall pay an annual license tax of one-tenth of one per cent on all sales made during the preceding calendar year, but in no case shall the annual license tax be less than \$50.00.

Section 10. Agents—Rental. For the privilege of renting real estate an annual license tax of \$20.00 must be paid. This does not apply to real estate agents or brokers.

Section 11. Amusements—Athletic Fields and Parks. Persons, firms or corporations owning athletic fields and parks where an admission fee is charged, each performance \$5.00; or per year \$50.00. Permit of the City Manager required before license will be issued.

Section 12. Amusements—Billiard and Pool Rooms. Billiard rooms or pool rooms shall pay an annual license tax of \$50.00; and an additional tax of \$25.00 on each table in excess of one.

Section 13. Amusements—Bowling Alleys. The annual license tax on Bowling Alleys shall be \$22.50 for one alley and an additional tax of \$7.50 on each alley in excess of one.

Section 14. Amusements—Carnivals, Circuses, etc. Circuses, carnivals, menageries or shows of like nature, as defined by the laws of this State, shall pay a license tax of \$50.00 per day, or \$250.00 per week, and no rebate shall be allowed for rainy days. Circuses, carnivals, rodeos, or any other traveling show or exhibit using the streets of this City for parades or other forms of publicity when not located within the corporate limits shall pay for the said privilege the same tax as if the show or performance were in the city limits.

Section 15. Amusements—Dance Halls. The license tax for dance halls where an admission fee is charged, or where a charge is made for dancing, shall be \$5.00 per night, provided, however, that social organizations, fraternities, benevolent orders and clubs, may pay in lieu of the above tax \$50.00 per annum payable in advance subject to ordinance regulating dance halls.

Section 16. Amusements—Theaters. Theaters, panoramas, public performances or exhibitions shall pay a license tax of \$6.00 per week and if less than one week, the sum of \$3.00 for each performance. If held under a tent or open air performance, the license tax shall be \$10.00 per day.

Section 17. Amusements—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 18. Antique Furniture. Dealers in antique furniture or other articles of an antique nature, not classified as second-hand articles, shall pay an annual license tax of \$25.00.

Section 19. Auctioneers. General auctioneers shall pay a license tax of \$50.00 per annum. Auctioneers may sell goods, wares, merchandise, horses, cattle, real estate and other articles not prohibited by law.

Section 20. Automobiles. All motor vehicles, designed and used for the transportation of passengers, unless otherwise provided, shall be licensed for each calendar year according to weight and for the purpose of this ordinance the weight of such vehicle shall be the same as that upon which the State license was computed and the amount of said license shall be 10 cents per hundred pounds of weight, or major fraction thereof which shall include the fee of the commissioner of revenue.

This section shall apply to automobiles in possession of and used regularly by local residents on the streets of this city, whether owned by the local

residents or not and the local residents shall be liable for the payment of the tax in such cases. Each automobile must be provided with a proper city tag which shall be attached to the State license tag and kept in full view at all times.

Section 21. Automobiles for Hire. The annual license tax on automobiles for hire shall be \$15.00 per annum on each car up to and including five, and for every car thereafter, \$10.00; provided, however, that said license tax shall be in addition to any and all other license taxes assessed against the owners of automobiles under and pursuant to the provisions of this ordinance. Each automobile for hire must be provided with a city tag, which shall be attached to the State license tag and kept in full view at all times.

Section 22. Automobiles—Motor Vehicle Carriers. The license tax on each motor vehicle carrier as defined by the State law (Section 4097y14 Code of Virginia) shall be one-fifth cent per mile operated within the city by any vehicle weighing five thousand pounds or less; two-fifths cent per mile for each mile so operated by any vehicle weighing more than five thousand pounds and less than fifteen thousand pounds; and three-fifth cent per mile for each mile so operated by any vehicle weighing more than fifteen thousand pounds.

Section 23. Automobile trucks. The annual license tax on automobile trucks shall be \$5.00 up to one ton and two and one-half dollars on each ton or fraction thereof in excess of one ton. An additional tax for each trailer used in connection with said automobile trucks shall be as follows: One ton or less \$5.00 and two and one-half dollars on each ton or fraction thereof in excess of one ton. Any such license shall be prorated as provided in Section 101, of this Ordinance. Each automobile truck and/or trailer must be provided with a proper city tag which must be attached to the State license tag and kept in full view at all times.

Section 24. Automobile trucks for hire. In addition to the tax by capacity there shall be levied a specific tax of \$8.00 on all automobile trucks for hire.

Section 25. Automobile—Garages. An owner or proprietor of a garage as the same is defined by the law of this State, shall pay an annual tax of \$5.00 and an additional tax of \$2.50 for storage or housing capacity in excess of one car. In the case of building where partition walls between the separate stalls are not provided, the storage capacity shall be based on 150 square feet of floor space for each machine.

Section 26. Automobile Repair Shops. The annual license tax on an automobile repair shop shall be \$15.00. This license is for repairing only. Provided, however, that if the license for garages as stipulated under Section 25 amounts to \$25.00 or more then this section shall not apply.

Section 27. Automobiles—Storage. Persons, firms or corporations operating lots for storage or parking of automobiles, busses, automobile trucks, automobile trailers or auto wagons, when not operated in connection with any other business, if from one to twenty automobile capacity \$25.00, if for more than twenty automobile capacity \$50.00.

Section 28. Automobiles—Washing, Polishing, Cleaning, Oiling and/or Greasing. Persons, firms or corporations engaged in the business of washing,

polishing, cleaning, oiling and/or greasing automobiles, busses, automobile trucks, automobile trailers or auto-wagons, \$15.00, provided, however, that where a garage license has been obtained and the garage license amounts to \$25.00 or more than this section shall not apply.

Section 29. Awning, Sail or Tent Manufacturers. Persons, firms or corporations engaged in the manufacture of awnings, tents, covers or tarpaulins, and erecting, repairing or taking down same for others, \$25.00. Not prorated.

Section 30. Barber Shops. An annual license tax of \$25.00 shall be paid for each barber shop and an additional tax of \$5.00 for each chair in excess of two. An annual license tax of \$5.00 shall be paid on each bath or shower.

Section 31. Beauty Parlors. Hair dressers and manicurists shall pay an annual license tax of \$10.00 for each person engaged, or employed as such.

Section 32. Beverages. (1) The term "beverages" as used in this section, means beer, lager beer, ale, porter, wine, similar fermented malt or vinous liquor, and fruit juices, containing one-half of one per cent or more of alcohol by volume, and not more than three and two-tenths per centum of alcohol by weight.

The term "person" as used in this section means an individual partnership, association, or corporation.

(2) On and after the day this ordinance becomes effective, it shall be lawful to manufacture, bottle, sell, offer for sale, distribute, carry, ship, transport, possess, drink, use, advertise and dispense in the City of Alexandria, Virginia, beverages, as defined in paragraph (1) of this section, subject to the provisions, conditions and exceptions hereinafter set forth.

(3) No person shall, within the City, manufacture or bottle for sale, keep or store for sale, sell or offer for sale, beverages, as defined in this Section without having first obtained the license or licenses required under the provisions of this Section.

(4) Licenses issued under authority of this Section and the taxes thereon shall be as follows:

(a) The tax on manufacturers' licenses, which shall authorize the licensees to manufacture beverages and to sell the same in barrels, bottles or other closed containers to other persons for resale only, \$250.00 per annum.

(b) The tax on bottlers' license, which shall authorize the licensees to receive shipments of beverages in barrels or other closed containers and to bottle and sell the same to other persons for resale only, \$100.00 per annum.

(c) The tax on wholesalers' and/or distributors' licenses, resident or non-resident, which shall authorize the licensees to sell beverages in barrels, bottles, or other closed containers to other persons for resale only, \$100.00 per annum. A suitable tag shall be furnished for each truck or vehicle, which shall at all times be kept attached thereto.

Wholesalers and/or distributors not using trucks or vehicles for delivery of beverages shall pay a license tax of \$100.00 per annum.

(d) There shall be two classifications of retailers' licenses, designated "General" and Off Sale."

The tax on a "general" retailers' license, which shall authorize the licensee to sell beverages at retail only, either for consumption in the premises where sold or to be delivered for consumption elsewhere, shall be Fifty Dollars per annum.

The tax on an "off sale" retailers' license, which shall authorize the licensee to sell beverages at retail only to be consumed only off the premises where sold shall be \$25.00 per annum.

5. Each such license as is hereinafter provided for shall designate the place where the business of the licensee will be carried on and a separate license shall be required for each separate place of business. No such license shall be transferable from one person to another but may be amended to show a change in the place of business within the City. Each such license issued shall be kept posted in a conspicuous place by the licensee at the place where he carries on the business for which the license is issued.

6. The peddling of beverages as herein defined to consumers is hereby prohibited.

7. The provisions of this section are subject to the provisions of the Act of the General Assembly of Virginia, commonly known as the Beer Bill, enacted at the Special Session convened in August, 1933 and approved August 29, 1933.

Section 33. The terms, wherever used or referred to in this Section wherever defined in Section 2 of the Virginia Alcoholic Beverage Control Act shall have the same meaning as set forth in Act unless a different meaning clearly appears from the content.

License taxes shall be assessed and collected from persons licensed by the Virginia Alcoholic Beverage Control Board to manufacture, bottle and/or sell within this municipality in the following amounts:

(1) For each distiller's license, One Thousand Dollars per annum; no such local license shall be required for any person who shall manufacture not more than five thousand gallons of alcohol or spirits or both during such license year;

(2) For each winery license, Two Hundred and Fifty Dollars per annum;

(3) For each brewery license, Two Hundred and Fifty Dollars per annum;

(4) For each bottler's license, One Hundred and Fifty Dollars per annum;

(5) For each wholesale beer license, One Hundred Dollars per annum;

(6) For each wholesale wine distributor's license, Fifty Dollars per annum, and for each wholesale druggist license, Ten Dollars per annum;

(7) For each retail on-premises wine and beer license for a hotel, restaurant or club, and for each retail off-premises wine and beer license, Fifty Dollars;

(8) For each retail on-premises beer license for a hotel, restaurant or club, and for each druggist license, Fifty Dollars per annum;

(9) For each banquet license, Five Dollars.

No license under this Section shall be issued unless such person shall hold or shall secure simultaneously therewith the proper State license provided for in the Virginia Alcoholic Beverage Control Act. If any person shall hold any such local license without at the same time holding the proper State license provided for by said act, such local license shall, during the period

when such person does not hold the proper State license, confer no rights, powers or privileges under the provisions of this section.

Section 34. Bicycle Repair Shops. An annual license tax of \$15.00 shall be paid for bicycle repair shops, which tax shall include the privilege of selling bicycle accessories.

Section 35. Blacksmiths and Wheelwrights. Persons, firms or corporations engaged in business as blacksmiths and/or wheelwrights, \$10.00.

Section 36. Boarding and Rooming Houses. Boarding houses and rooming houses renting rooms to transients or regular boarders shall pay an annual license tax of \$10.00 and \$1.00 additional for each room so used in excess of three which license shall include the privilege of serving meals to bona fide roomers.

Section 37. Boiler Shops, Machine Shops, Foundries, Electric and Acetylene Welding Shops. (a) Each person, firm or corporation engaged in the business of boiler making and/or operating machine shops, foundries, electric and acetylene welding shops whose office or place of business is located in the City of Alexandria, for each business conducted by such person, firm or corporation \$15.00 per annum.

(b) Each person, firm or corporation carrying on the business licensed by this section, whose office or place of business is not located in the City of Alexandria, for conducting said business in the City of Alexandria, \$50.00.

Section 38. Bootblacks. Bootblacks or shoe shining parlors shall pay an annual license of \$5.00 for each chair or seat, but not to exceed \$25.00. Bootblack stands on the streets or sidewalks of the city are hereby prohibited.

Section 39. Brokers. Brokers dealing in chemicals, fertilizers and materials, and not paying a merchants' license, \$100.00 per annum. Ship brokers, as defined by the law of this State, an annual license tax of \$40.00. Stock brokers, as defined by the laws of this State, the sum of \$250.00 per annum. Money brokers, the sum of \$100.00 per annum. Pawnbrokers, the sum of \$250.00 per annum. Brokers dealing in timber and lumber sum of \$100.00 per annum. Commercial Brokers, as defined by the law of this State, shall pay an annual license tax of \$75.00.

Section 40. Building or loan associations or companies. Building or loan associations or companies shall pay an annual license tax of \$50.00.

Section 41. Butchers or dealers in fresh meats. Butchers or dealers in fresh meat selling at a permanent place of business shall pay an annual license tax of \$35.00. A non-resident dealer shall pay an annual license tax of \$50.00 for each wagon or automobile used in the sale or delivery of meat, wholesale only.

Section 42. Caterers. Persons, firms or corporations engaged in business as caterers, \$25.00.

Section 43. Cleaning, Pressing and Dyeing Establishments. (a) Cleaning and pressing but not dyeing, each plant, \$40.00. (b) Cleaning, pressing and dyeing, each plant, \$50.00. (c) Each office or place for receiving and delivering work at locations other than at plants, when the plant, principal office or place of business is located in the City of Alexandria, \$10.00, each office or place for receiving and delivering work at locations other than at plants, when the plant, principal office or place of business is located out-

side of the City of Alexandria, \$100.00. (d) Soliciting cleaning, pressing and dyeing business, either or all, in the City of Alexandria, when the plant, principal office or place of business is located outside the City of Alexandria, \$100.00, and in addition thereto there shall be paid a license tax of \$50.00 for each vehicle so used. The whole license tax assessed in this sub-section shall be paid in one sum at the time the license is issued and the same shall not be prorated or transferred.

Section 44. Commission Merchants. Commission merchants, as defined by law of this State, shall pay an annual license tax of \$50.00.

Section 45. Contractors. Any person, firm or corporation accepting orders or contracts for doing any work on or in any building or structure, requiring the use of paint, wallpaper, stone, brick, mortar, wood, cement, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead, electric wiring, or other metal, or any other building materials; or who shall accept contracts to do any paving or curbing on sidewalks or streets, public or private property, using asphalt, brick, stone, cement, wood or any composition, or who shall accept an order for or contract to excavate earth, rock, or other material for foundations or any other purpose or who shall accept an order or contract to construct any sewer of stone, brick, terra cotta, or other material shall be deemed a contractor. The annual license tax for a contract or order shall be \$25.00 for the first \$10,000 gross business and \$50.00 per annum if the gross business per annum exceeds \$10,000 for the preceding calendar year. Provided, however, that in no case shall the license tax be less than twenty-five dollars, (\$25.00)

Section 46. Detective Agencies. Each detective agency or persons employing or furnishing watchmen for compensation, \$25.00 per annum where not more than two persons are employed and \$5.00 for each additional person employed in excess of two.

Section 47. Eating Houses, Lunch Stands, Lunch Rooms and Restaurants. (a) Any person, firm or corporation who shall cook or otherwise furnish for compensation, diet, food or refreshments of any kind, for casual visitors at his house or place of business and who does not furnish lodging or who is not the keeper of a hotel, inn or lodging house, \$20.00. And 20 cents for each \$100.00 of all purchases made during the next preceding license year.

(b) Any person, firm or corporation beginning business under this section, \$20.00. And 20 cents for each \$100.00 of all purchases made to begin business and which are estimated will be made from the time business is begun to the end of the license year.

(c) Purchases as used in this section shall mean all goods, wares, merchandise, products and material bought or manufactured by such person, firm or corporation for the purpose of sale whether in the form in which the same are bought or in a changed form, or for the purpose of preparing food or beverages for sale in such eating house, lunch stand, or lunch room or restaurant.

(d) To ascertain the amount of purchases the same procedure shall be followed as is provided in the case of wholesale merchants.

Section 48. Fish Dealers. Dealers in fresh fish, wholesale or retail, shall pay a license tax of \$25.00 per annum. Non-resident dealers shall pay

an annual license tax of \$50.00 for each wagon or automobile used in the business. Each automobile or wagon so used will be provided with a suitable tag, which shall be securely fastened to the vehicle and kept in full view at all times.

Section 49. Fish peddlers. Fish dealers or peddlers selling and delivering fish from wagons or other vehicles shall pay an annual license tax of \$15.00 on each vehicle so used, and will be provided with a suitable tag to be placed on the vehicle and kept in full view at all times.

Section 50. Florists. Any person, firm or corporation engaged in the business of buying for sale or selling natural flowers and plants, commonly known as florists' stores shall pay an annual license tax of \$25.00.

Section 51. Fortune Tellers, etc. Fortune tellers, mediums, clairvoyants, palmists or phrenologists shall pay an annual license tax of \$500.00.

Section 52. Fruit Dealers. Fruit dealers, other than commission merchants, shall pay an annual license tax of \$36.00. Any grocer dealing in fresh fruits shall pay an annual license tax of \$10.00. For the purpose of this ordinance lemons, oranges, bananas and apples shall not be considered as fresh fruits.

Section 53. Furniture and Mattress Repair Shops; Upholsterers. The annual license tax on upholsterers or furniture and mattress repair shops shall be \$15.00, but shall not apply to antique dealers who have paid their license as such.

Section 54. Gasoline Filling Stations. Any person, firm or corporation dispensing gasoline by means of pumps or gasoline standards shall pay an annual license tax of \$25.00 for each discharge outlet regardless of whether one or more discharge outlets are supplied by the same pump, provided that the amount of sales for gasoline sold through tanks shall be deducted from the amount of sales reported as a basis for merchant's license.

Section 55. Green Grocer. A green grocer's license for the privilege of selling vegetables shall be \$15.00 per annum. For the purpose of this ordinance, potatoes, onions, cabbage and turnips shall not be considered as green groceries.

Section 56. Heat, Light and Power Companies. Persons, firms or corporations furnishing heat, light or power by means of electric current or gas shall pay an annual license tax of one-half of one per centum of the gross receipts of such business for the preceding license year.

Each such person, firm or corporation shall before February 1 of each year file a report of its gross receipts with the Commissioner of Revenue, verified by the oath of said person or persons or by a proper officer of such corporation.

Section 57. Hotels. The annual license tax for a hotel shall be \$35.00 when such hotel has as many as ten rooms for rental for permanent or transient guests, and an additional tax of \$1.00 a room for each room in excess of ten rooms. A hotel having less than ten rooms for transient or permanent guests shall pay an annual license tax of \$2.00 per room for the first five rooms and \$1.00 for each room in excess of five. This license shall include the privilege of furnishing meals.

Section 58. Ice Cream Manufacturers. Manufacturers of ice cream shall pay an annual license of \$75.00. Manufacturers of ice cream not manufactured in the City shall pay an annual license tax of \$100.00 on each truck used in the delivery of their product. And agents for such manufacturers shall pay an annual license of \$100.00 on each truck used in

the delivery of their product. License tags shall be provided for each truck or vehicle which shall be properly displayed on each truck or vehicle.

Section 59. Ice Manufacturers. The annual license tax on resident manufacturers of ice for sale shall be \$100.00, which shall entitle the manufacturer to deliver direct from its factory, its product by retail to consumers. Ice dealers or peddlers, other than manufacturers, shall pay an annual license tax of \$25.00 on each vehicle used for the sale or delivery of ice.

Section 60. Itinerant physicians, surgeons, veterinary surgeons, osteopathy, chiropractors, manicurists, dentists, opticians, optometrists, oculists or chiropodists shall pay a license tax of \$500.00 per week or part of a week, whether they charge for their services or not. Any person selling medicine, salves, liniments, recipes or articles of any description on the streets of the city, not in conflict with the provisions of Ordinance No. 7 and except as otherwise authorized in this ordinance, shall pay a daily license tax of \$10.00.

Section 61. Junk Canvassers. Any person or persons canvassing for junk shall pay a license of \$15.00 per annum.

Section 62. Junk Dealers. Junk dealers or agents for same shall pay an annual license tax of \$150.00. This license shall include the privilege of dealing in second-hand articles.

Section 63. Laundries. (a) Persons, firms or corporations engaged in the laundry business in the City of Alexandria, other than hand laundries, \$150.00. (b) Persons, firms or corporations engaged in the laundry business in the City of Alexandria operated by hand, \$30.00. (c) Any person, firm or corporation engaged in the laundry business, whose principal office or place of business is located outside the City of Alexandria and who solicits laundry business in the City of Alexandria, \$150.00, and in addition thereto shall be paid a license tax of \$60.00 for each vehicle so used. The whole license tax assessed in this sub-section shall be paid in one sum at the time the license is issued and the same shall not be prorated or transferred. (d) Each office or place for receiving and delivering work at locations other than at plants, when the plant, principal office or place of business is located in the City of Alexandria, \$10.00; each office or place for receiving and delivering work at locations other than at plants, when the plant, principal office or place of business is located outside of the City of Alexandria, \$50.00. (e) The payment of the license tax required by this section shall not be construed to permit the operation of a laundered coat, apron and/or towel supply business or soliciting such business in the City of Alexandria, unless the person, firm or corporation engaged in such business pays an additional license tax of \$25.00. (f) For each vehicle used in the distribution of laundered coats, aprons, caps and/or towels when such articles are being used on a rental or exchange basis, \$25.00.

Section 64. Lightning Rod Agents. Lightning rod agents putting up work in the city shall pay an annual license tax of \$25.00.

Section 65. Livery Stables. The annual license tax for livery stables shall be \$25.00. This shall apply to riding schools when horses are kept for hire.

Section 66. Loan Agents. Any person, firm or corporation engaged in lending money on automobiles, household goods and chattels, sewing machines, wages or salaries, shall pay an annual license tax of \$500.00.

Section 67. Locksmiths. Persons, firms or corporations engaged in the business of lock repairing, \$10.00. The payment of the license tax hereunder shall also permit the operation of the business of umbrella repairing.

Section 68. Manufacturers Selling to Jobber. Persons, firms or corporations engaged solely in the manufacture and sale of his or her own manufactured goods, wares and merchandise, and who maintain no place of business in the City of Alexandria other than for the solicitation of orders for his or its manufactured products, and who sell only to licensed jobbers and not to retailers or consumers, and who make delivery on such sales to jobbers from his or its manufactured goods, wares and merchandise regularly stored in licensed public warehouses located in the City of Alexandria, shall not be subject to a merchants license tax, but shall pay annually for the privilege of doing the business defined in this section a license tax of \$50.00.

Section 69. Manufacturers of Bakery Products Selling to Consumers. (a) Every person, firm or corporation whose plant is not located in the City of Alexandria, who engage in the business of selling and delivering in the City of Alexandria, bakery products manufactured by them to consumers, but do not engage in the business of selling and delivering the same to licensed dealers or retailers, shall pay a specific license tax of one hundred dollars (\$100.00) per annum for each vehicle used in the business, which license tax shall not be prorated or transferred. (b) Every vehicle used in the business aforesaid, shall have conspicuously displayed thereon, the name of the person, firm or corporation using the same, together with his or its post office address. The license provided for in this section shall be conspicuously displayed on each vehicle.

Section 70. Merchants . . . Retail. Every person, firm or corporation engaged in the business of retail merchant, shall pay a license tax for the privilege of doing business in the City of Alexandria, to be graduated by the amount of sales reported to the Commissioner of Revenue for each year's State license; 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 sales 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 retail merchant beginning business, the amount upon which the tax shall be levied shall be determined in the same manner as is used for the State license for retail merchants.

Each merchant shall keep a record with ink of all sales 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 designated by him and the report of sales made by the retail merchant shall be taken from that record and before license shall be issued the retail 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 retail merchants license shall be issued by the Commissioner of Revenue unless the records above required are kept at the place of business for which application for license is made 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 sales required to be kept and to verify the retail merchant's report of sales by these records before such license is issued.

(2) For every license to a firm, person, company or corporation engaged in the business of a retail merchant, the amount to be paid shall be graduated as follows: If the amount of sales shall not exceed \$1,000.00, the amount shall be \$5.00; when sales exceed \$1,000.00 but do not exceed \$2,000.00, the amount shall be \$10.00; when sales exceed \$2,000.00, and do not exceed \$100,000.00, the amount shall be \$10.00 for the first \$2,000.00 and 15 cents on the \$100.00 on the excess from \$2,000.00 to \$100,000.00; when the sales exceed \$100,000.00 the amount shall be \$10.00 on the first \$2,000.00 and 15 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 license 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 retail merchant's license tax computed on the entire purchases, but in no case shall the retail 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 classified as staple groceries and may be handled upon the regular retail merchant's license.

(3) If, after the close of the year for which the license is issued, the retail merchant shall elect not to renew it, but desires 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 sales; provided, however, that such license shall not be transferable and that no additions to such remnants will be made by such retail merchants.

Merchants—Wholesale. Every person, firm or corporation engaged in the business of wholesale 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 wholesale 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 offered 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 wholesale merchants to the Commissioner of Revenue for State license. All other property of such wholesale 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 wholesale merchant beginning business, his purchases shall be considered to be the amount of goods, wares and merchandise bought to commence business, including goods, wares and merchandise manufactured by him to be offered for sale at the place at which he conducts his business as a wholesale merchant (provided such place is

not the place of manufacture), also including an estimate of purchases which the wholesale 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 wholesale merchant, provided such place is not the place of manufacture.

Each wholesale 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 officer or employees of the City designated by him and the report of purchases made by the wholesale merchant shall be taken from that record and before license shall be issued the wholesale 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 wholesale 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 wholesale merchants report of purchases by those records before such license be issued.

(2) For every license to a firm, person, company or corporation engaged in the business of a wholesale 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.

(3) If, after the close of the year for which the license is issued, the wholesale merchant shall elect not to renew it, but desire the privilege to sell whatever remnant of 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 wholesale merchants, without paying an additional license graduated according to the amount of such additions in the manner hereinbefore described.

Section 71. Milk. All persons, firms or corporations who purchase milk or other dairy products for sale at a permanent place of business shall be classed as merchants and shall pay a license tax as such. On every vehicle used in the sale or delivery of milk in the city (other than farmers who produce and sell their own product) there shall be a license tax of \$50.00 per annum.

Section 72. Motorcycles. Motorcycles shall pay an annual license tax of \$2.00.

Section 73. Oysters. Oyster dealers shall pay an annual license tax of \$10.00.

Section 74. Peddlers—Gas and Oil. (a) Persons, firms or corporations peddling or selling gasoline and/or oil or their products in quantities of more than five gallons to any one person or firm in the City of Alexandria, and not maintaining a permanent storage plant in this city, on each truck or tank wagon, \$100.00. (b) For peddling or selling gasoline and/or oil or their products in the City of Alexandria in quantities of five gallons or less to any one person or firm, on each truck or tank wagon, \$20.00. (c) Each vehicle used in the conduct of said business shall be plainly marked with the name and street address of the person, firm or corporation conducting said business. (d) The provisions of this section shall not be construed to permit the operation of vehicles upon the streets of the City of Alexandria without the payment of the license tax on such vehicles provided elsewhere in this ordinance.

Section 75. Peddlers—Ice, Coal and Wood. (a) Each person, firm or corporation who shall carry or cause to be carried from place to place ice, wood and/or coal, not manufactured or produced by such person, firm or corporation, and sell, offer to sell or barter the same, whether employed by a dealer, manufacturer or producer of ice, wood or coal or not, shall pay a license tax of \$50.00, when more than one vehicle is used, there shall be paid an additional license tax of \$50.00 for each vehicle, more than one so used. The whole license tax assessed, shall be paid in one sum at the time the license is issued and the same shall not be prorated or transferred.

Section 76. Peddlers, Hawkers and Hucksters. (a) Each person, firm or corporation who shall carry from place to place, any goods, wares or merchandise, and who shall peddle, hawk, sell, offer to sell, barter the same with or without the use of vehicles, shall be deemed to be a peddler, hawker and/or huckster, and any person, firm or corporation licensed under this section, may peddle, hawk, sell, offer to sell, or barter, with or without the use of vehicles, any personal property a merchant may sell, as provided elsewhere in this ordinance, or he or it may exchange the same for other articles; provided, however, that nothing in this section shall be construed to require the payment of a license tax by persons, firms or corporations peddling farm and domestic products, including flowers, ice, milk, butter, cream, bakery products and eggs, produced, grown or manufactured by themselves and not purchased by them for sale; and provided further that in all cases, except in peddling ice, milk or bakery products manufactured or produced by such peddlers and not purchased for sale, such peddling shall be done outside of and not within the limits of the regular market house spaces and sheds of the city. (b) Each peddler, hawker or huckster who shall carry from place to place any goods, wares or merchandise, except gasoline and/or oil, and ice, wood, meat, milk, butter, eggs, poultry, oysters, game, vegetables, fruits or other family supplies of a perishable nature, and sells, offers to sell or barter the same shall pay a license tax of \$100.00 for each person so engaged or employed when such person travels on foot; when vehicles are used, there shall be paid an additional license tax of \$100.00 for each vehicle so used. The

whole license tax assessed in this sub-section shall be paid in one sum at the time the license is issued and the same shall not be prorated or transferred. (c) Each peddler, hawker or huckster who shall carry from place to place meat, milk, butter, eggs, poultry, oysters, game, vegetables, fruits or other family supplies of a perishable nature, not grown or produced by such peddler, hawker or huckster, and sell, offer to sell or barter the same shall pay a license tax of \$100.00, and when more than one vehicle is used, there shall be paid an additional license tax of \$100.00 on each vehicle, more than one, so used. The whole license tax assessed shall be paid in one sum at the time the license is issued and the same shall not be prorated or transferred.

Section 77. Peddlers Selling or Offering to Sell to Licensed Dealers or Retailers. (a) Every person, firm or corporation, other than a distributor or vendor of motor vehicle fuels and petroleum products, a farmer, a dealer in forest products, a producer or manufacturer, who or which shall sell and deliver at the same time, or offer to sell, in the City of Alexandria, other than at a definite place of business, goods, wares, manufactured products or merchandise to licensed dealers or retailers, shall pay a license tax of \$200.00 for each vehicle so used in the conduct of said business, the whole of which license tax shall be paid in one sum at the time the license is issued and shall not be prorated or transferred.

Section 78. Photographers. (a) Persons, firms or corporations engaged in the business of taking pictures or photographs and/or developing, copying or enlarging the same, for each gallery or studio—\$50.00. Not prorated or transferable. (b) Persons, firms or corporations engaged in the business of copying, developing and/or enlarging pictures or photographs exclusively or soliciting such business, for each place of business or for each person soliciting such business—\$10.00. Not prorated or transferable. (c) Persons, firms or corporations engaged in the taking of pictures or photographs and/or the developing, copying or enlarging the same, or soliciting such business in the City of Alexandria, who have no permanent place of business in the City of Alexandria—\$50.00. Not prorated or transferable.

Section 79. Printing Offices, etc. (a) Printing offices and bookbinderies or either, the sum of \$25.00 per annum. (b) Persons, firms or corporations soliciting printing, lithographing, embossing, or bookbinding business in the City of Alexandria, who have no permanent place of business in the City of Alexandria—\$25.00.

Section 80. Professionals. Attorney-at-laws, physicians, oculists, neurologists, surgeons, veterinary surgeons, dentists, osteopaths, chiropractors, orthodontists, eye-sight specialists, architects, contracting engineers, consulting engineers, civil engineers, surveyors, electrical and mechanical engineers, opticians and optometrists (if fitting glasses from their own prescriptions, to be classed as oculists and to pay license tax as such), whether they charge for their services or not, shall pay an annual license tax equal to one per centum (1 per cent) of their gross receipts in excess of \$2,500 from their profession or calling for the calendar year prior to the date of the application for a license; provided, however, that in no case shall the license tax be less than twenty-five dollars (\$25.00). Any person who for compensation furnishes plans and specifications, or either, for the erection or improvement of buildings costing over \$1,200.00 shall be

deemed an architect within the meaning of this ordinance. No license in this section can be transferred from one individual to another.

Section 81. Radio Repairing—Radio repair shops shall pay an annual license tax of \$15.00.

Section 82. Second Hand Dealers. All dealers in second hand articles as defined by the State law and not classified as junk or antique shall pay an annual license tax of \$ 50.00. Provided, however, this section shall not apply where a junk dealer's license is obtained.

Section 83. Shoe Repairing. Any person, firm or corporation engaged in shoe repairing by machinery, shall pay an annual license tax of \$25.00 for one machine, and an additional tax of \$15.00 for each additional machine. The annual license tax for repairing by hand shall be \$15.00. This does not convey the privilege of dealing in new and second hand shoes, etc.

Section 84. Shooting Galleries. Shooting galleries, ball throwing establishments, or places of like amusements, shall pay an annual license tax of \$100.00.

Section 85. Skating Rinks. Skating rinks shall pay an annual license tax of \$25.00.

Section 86. Slot Machines. Slot machines for the purpose of dispensing merchandise or for weighing purposes shall require a license tax of \$2.00 on first machine and \$1.00 on the next 10 machines and 75c for each machine thereafter when all kept in the same establishment. Nothing in this section shall be construed to permit the licensing of slot machines which contain an element of chance and prohibited by City Ordinance or State Law.

On all slot machines and novelty game machines operated lawfully for amusement and entertainment only, a tax of \$500.00 upon the owner and operator of such machine and in addition \$25.00 on each penny machine; \$50.00 on each nickel machine, and \$100.00 on each machine operated with dimes or larger coins. On each music machine operated by coin in slot devices, \$3.00.

Section 87. Soda Fountains, Soft Drinks, etc. The annual license tax for a soda water fountain shall be \$25.00. Bottled "soft drinks" can be sold under this Section, provided all purchases for material used in operating a soda water fountain shall be deducted from the amount of sales reported for basis of merchant's license. An annual license tax on soft drinks for sale at retail other than soda fountains shall be \$10.00 per annum. Resident manufacturers and wholesale dealers in soft drinks shall pay \$50.00 per annum for the privilege of manufacturing, sale and delivery of their product. Manufacturers of soft drinks not manufactured in the City of Alexandria, shall pay an annual license of \$100.00 on each truck used in the delivery and sale of their products. Each truck so used will be provided with a suitable tag, which shall be securely fastened to the vehicle and kept in full view at all times. The meaning of the term "soft drink" in this ordinance shall include soda water, ginger ale, pop, sarsaparilla, mineral water and near beer.

Section 88. Storage. The annual license tax for storage of tangible personal property as defined by the law of this State, shall be \$25.00.

Section 89. Telegraph Companies. Telegraph Companies receiving mes-

sages in the City and forwarding them or transmitting them to points within the State, not including any business done for the Government of the United States, its officers or agents and not including any business to or from points without the State and delivering them in the City, not including any business for the Government of the United States, its officers or agents, not including any business done to and from points without the State, the sum of \$50.00 per annum, and \$1.00 per annum on each pole within the corporate limits owned by them.

Section 90. Telephone Companies. Telephone companies shall be required to pay an annual license tax of \$1.00 on each \$100.00 of their gross receipts.

Section 91. Tobacco. Retail dealers in tobacco shall pay an annual license tax of \$5.00 for the privilege of selling cigars, chewing tobacco, cigarettes, and smoking tobacco. This specific tax shall be in addition to the regular merchant's license or any other license required to be paid by them under the provisions of this ordinance.

Section 92. Trading Stamps. Any person, or agent of any person engaged in the business of selling or issuing trading stamps or any similar device to merchants or redeeming trading stamps for any similar devices, by giving money rebate or other things of value therefor, shall pay a license tax of \$250.00. This tax, however, shall not be imposed on any person who shall issue stamps or any similar device directly to any customer, where redemption is made by said person to said customer.

Section 93. Transient Dealers. Any person, firm or corporation who shall offer for sale from cars or other conveyance fruit, produce or merchandise of any character, when such carriers or other temporary quarters are used as substitutes for regular store buildings or to evade payment of a dealer's license shall pay a license tax of \$50.00 per annum. This license applies to transient dealers and others who use this method of disposing of their commodities and not bonafide farmers or truckers.

Section 94. Undertakers. Undertakers and embalmers shall pay an annual license tax of \$50.00 where the gross business is less than \$10,000.00 per year, and \$100.00 where the gross business exceeds \$10,000.00, based on business for preceding calendar year.

Section 95. Vehicles for Hire. Annual license tax of vehicles for hire shall be paid as follows: (1) One horse, hack, carriage or cab, \$5.00. (2) Two horse hack, carriage or cab, \$10.00. (3) Hearse, \$15.00. This shall not apply to regularly licensed undertakers. (4) Omnibus, 4 horses, \$15.00; 2 horses, \$10.00; (5) Two horse wagon or automobile truck, \$8.00, one horse cart or wagon \$5.00. (6) License tags will be issued for the vehicle enumerated in this Section which must be displayed on the vehicle in full view.

Section 96. Vehicles used for distributing yeast. Vehicles used in distributing and sale of yeast in any form when offered for sale for use in leavening of bread or other purposes, the sum of \$25.00. License tags will be furnished for vehicles enumerated in this Section and must be properly displayed on each vehicle used for delivery.

Section 97. Watch Makers and Repairers. Persons, firms or corporations engaged in the business of making and/or repairing watches who carry no stock—\$10.00.

Section 98. All persons, firms or corporations embraced in this ordinance shall make returns to the Commissioner of Revenue at his office in the

City Hall. The said Commissioner of Revenue shall issue the application for said license and impose the tax chargeable thereon and shall furnish the City Collector the application blanks properly filled out in duplicate, retaining a third copy in his office. Upon receipt of the tax required the City Collector shall issue the license provided the said application is in conformity to the ordinance of the City and the regulations set forth in the foregoing schedule. The City Collector shall retain the duplicate and deliver to the applicant the original when receipted and this shall constitute the applicant's license for the period set forth.

Section 99. An issuance fee of fifty cents (50c) for each separate license shall be added to and made a part of said license tax except as provided by Section 20.

Section 100. Report of Commissioner of Revenue. On or before the 10th day of each month the Commissioner of Revenue shall report to the City Manager all licenses issued by him during the preceding month according to forms supplied by his office, giving date of issue, number of license, name and address of licensee, class and amount of each license, with total amount issued during the preceding month, which total amount shall constitute a charge against the City Collector.

Section 101. How license prorated. All licenses contained in the foregoing schedule unless otherwise specifically provided, shall be prorated as follows: On licenses issued on or after April 1st of each year the amount of tax shall be three-fourths of the annual tax on said licenses on licenses issued after July 1 the amount of tax shall be one-half of the annual tax on said license and on and after October 1st it shall be one-fourth the annual tax.

Section 102. Motor Vehicles. How transferred. A motor vehicle license may be transferred, with the car license, from one owner to another, or the owner may transfer his license to another car purchased by him upon the payment of any additional tax on account of increase in weight. Each automobile will be provided with a suitable tag which must be attached to the car in such manner as to be plainly visible at all times.

Section 103. General licenses may be transferred except as otherwise prohibited, from one person or firm to another or from one location to another by the Commissioner of Revenue subject to the approval of the City Manager.

Section 104. The City Manager may refuse to grant a license to any person and may revoke or annul any license hereafter granted for any just cause, subject to the approval of the City Council.

Section 105. The City Manager is hereby prohibited from granting any license to any person, firm or corporation until said person, firm or corporation shall have paid any delinquent license or personal property taxes, which may be due by said person, firm or corporation to the City.

Section 106. The City Manager is hereby given authority to close any place of business providing the person, firm or corporation engaged in the said business has not complied with the requirements of this Ordinance.

Section 107. The City Manager may, in his discretion, issue a permit to any war veteran, cripple or needy person to sell or offer for sale articles of trade or commerce upon the streets or public places of the city for a limited period and on such terms as in his opinion shall seem just; provided,

however, that nothing in this Section shall conflict with the requirements of Ordinance No. 7.

Section 108. All licenses issued under this Ordinance shall be subject to the Ordinances of the City of Alexandria, the laws of the State of Virginia and the Regulations of the City Council which may be in force at the time of issuing thereof or during the period covered by such license.

Section 109. No license shall be granted to cover more than one place of business.

Section 110. If any provision or part of this Ordinance should be found or declared unconstitutional by the Supreme Court of this State or of the United States, such decision shall only affect the provision or part so declared invalid, and the remaining portion of this Ordinance shall continue in full force and effect.

Section 111. The City Collector shall make daily returns to the City Treasurer of all moneys collected under this Ordinance; and the City Treasurer shall, upon receipt of the moneys collected under this Ordinance forthwith credit the same to the general fund.

Section 112. All persons, firms or corporations prosecuting any business, employment or occupation, not especially embraced in this Ordinance, that require a license under the laws of this State, shall be required to take out a City license and pay the amount of tax imposed thereon by the State law for such business, employment or occupation.

Section 113. Any violation of, or wilful neglect or failure to comply with any provisions of this ordinance, shall upon conviction thereof be punished by a fine of not exceeding \$300.00 and costs of prosecution, or by imprisonment in the City Jail for a period not exceeding 90 days or by both, such fine and imprisonment in the discretion of the Court.

Section 114. All ordinances and parts of ordinances in conflict herewith are hereby repealed. This Ordinance will take effect on the day following its publication in the Alexandria Gazette.

Approved this 17th day of January, 1935.

E. C. DAVISON, Mayor.