

## ORDINANCE NO. 175

An Ordinance to amend Sections 45, 56 and 86 of Ordinance No. 170 of the City of Alexandria, Virginia, entitled "An Ordinance imposing taxes on licenses for municipal purposes for the year commencing January 1st, 1935, and each year thereafter, as amended."

Be it ordained by the Council of the City of Alexandria that Sections 45, 56 and 86 of Ordinance No. 170 of the City of Alexandria, approved January 17th, 1935, be repealed and re-enacted to read as follows:

"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 material, or who shall accept contracts or orders for the construction, installation, or repair of any type of heating plant or equipment, plumbing or electrical installation, in any building or structure, 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 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), and provided further that any license issued hereunder to a contractor for any order or contract hereinbefore set forth, who may sub-contract any part of his said order or contract, shall not be in lieu of the licenses to be paid by a contractor who may accept said subcontract, unless said subcontractor is already licensed as a contractor to do business."

"Section 56. **Heat, light and power companies and water companies.** Persons, firms or corporations furnishing heat, light or power by means of electric current or gas, and persons, firms or corporations furnishing water for domestic and commercial consumption, shall pay an annual license tax of one-half of one per centum of the gross receipts of said 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 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 each 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 issuing checks on certain combinations operated lawfully for amusement and entertainment only a tax of \$500.00 for each owner and operator and in addition a tax of \$25.00 on each penny machine; \$50.00 on each nickel machine, and \$100.00 on each machine operated with dimes or larger coin. On all novelty game or pin machines operated lawfully for amusement and entertainment only, a tax of \$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 2. This ordinance shall take effect immediately upon its passage.

Approved this 12th day of February, 1935.

E. C. DAVISON, Mayor.