

## ORDINANCE NO. 200

AN ORDINANCE to amend Ordinance No. 170 of the City of Alexandria, approved January 17, 1935, entitled 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:

Section 1. That Section 36 of Ordinance No. 170 of the City of Alexandria, approved January 17, 1935, be repealed and re-enacted; that Section 45 of said ordinance No. 170, as amended by Ordinance No. 175, approved February 12, 1935, be repealed and re-enacted; that said ordinance No. 170 be amended by adding Section 45 A; that Sections 70 and 80 of said ordinance No. 170 be repealed and re-enacted, and that Section 86 of ordinance No. 170 as amended by ordinance No. 175 approved February 12, 1935, and No. 188 approved May 28th, 1935, be repealed and re-enacted, to read as follows:

"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 \$5.00 and \$1.00 additional for each room so used in excess of three which license shall include the privilege of serving meals."

"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 license to be paid by a contractor who may accept said subcontract, unless said subcontractor is already licensed as a contractor to do business. Licenses issued under this section may be pro-rated."

"Section 45 A. Dentists and Orthodontists shall pay an annual license tax of 1% of net annual receipts for the previous calendar year; provided, however, that in no case shall the license tax be less than \$25.00."

"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 merchant's 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 13 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 13 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 merchant's 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 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 classed 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 officers 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 merchant's 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 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 desires 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 wholesale merchants, without paying an additional license graduated according to the amount of such additions in the manner hereinbefore described."

"Section 80. Professionals. Attorneys-at-law, physicians, oculists, neurologists, surgeons, veterinary surgeons, osteopaths, chiropractors, 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 percentum (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 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 86. Slot machines for the purpose of dispensing merchandise or for weighing purposes shall require a license tax of \$1.00 on each machine. 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 or tokens on certain combinations, operated lawfully for amusement or entertainment only, a tax of \$500.00 for each owner or 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 coins.

On each novelty game, high score or pin machine, operated lawfully for amusement or entertainment only, a tax of \$5.00 on each penny machine and \$15.00 on each machine operated with nickels or larger coins.

On each music machine, operated by coin-in-slot device, \$3.00."

Section 2. This ordinance shall take effect immediately upon its passage.

Approved this 14th day of January, 1936.

E. C. DAVISON,

Mayor.