

ORDINANCE NO. 64

AN ORDINANCE IMPOSING LICENSE TAXES ON PERSONS, FIRMS, COMPANIES, ASSOCIATIONS, AND CORPORATIONS CONDUCTING BUSINESS OR ENGAGING IN PROFESSIONAL EMPLOYMENT WITHIN THE CITY OF ALEXANDRIA, VIRGINIA, AND PROVIDING FOR THE PAYMENT, COLLECTION, REVOCATION AND REGULATION THEREOF.

Be it ordained by the City Council of the City of Alexandria, Virginia:

Section 1.—That no person, firm, company, association or corporation shall engage in any business, employment or occupation in the City of Alexandria, for which a license is required by the laws of the Commonwealth, or the ordinances of this city, without having applied for and obtained such license, under the penalty or penalties hereinafter provided, as part of this ordinance. The license taxes on persons, firms, companies, associations, and corporations conducting business or engaged in professional employment, or doing anything in the City of Alexandria for which a license is required, shall be at the following rates:

Section 2.—Antique furniture. Dealers in antique furniture or other articles of any antique nature not classified as second-hand articles shall pay an annual license tax of \$25.00.

Section 3.—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 78, in which case the latter tax shall govern.

Section 4.—Asphalt Companies. See Contractors.

Section 5.—Auctioneer. General auctioneers shall pay a license tax of \$50.00 per annum. He may sell goods, wares, merchandise, horses, cattle, real estate, and other articles not prohibited by law.

Section 6.—Automobiles. All motor vehicles, designed and used for the transportation of passengers shall be licensed for each calendar year according to weight and for the purposes 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 twenty cents (20c) per one hundred pounds of weight, or major fraction thereof. Weight as defined by State law.

Three-fourths of the said license fee required to be paid shall be collected whenever such license is issued on or after the 1st day of May in any year except 1927; and one-half of the license fee shall be collected whenever such license is issued on or after the 1st day of July in any year, and one-fourth of the license fee herein required to be paid shall be collected whenever such license is issued on or after the 1st day of October of any year.

Licenses may be transferred from one car to another, or from one owner to another upon payment of \$1.00. All such transfers must be registered in the office of the City Collector.

Each auto will be provided with a suitable tag which must be attached to the front of the car in such a manner as to be plainly visible at all times.

Section 7.—Automobiles for Hire. Automobiles for hire shall pay a license tax of \$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 will be provided with a suitable tag, which tag shall be attached to the bottom of the State license tag in the rear and kept in full view at all times.

Section 8.—An annual license tax on automobile passenger trucks for hire, operated over the streets or highways in the City of Alexandria weekly or oftener, shall be \$25.00 for seating capacity up to ten passengers and \$1.00 for each passenger seating capacity in excess of ten. See Section 74, Sightseeing Buses. Each automobile passenger truck for hire will be provided with a suitable tag, which tag shall be attached to the bottom of the State license tag in the rear and kept in full view at all times.

Section 9.—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 this section shall not apply to garages as defined under Section 36, providing the license tax paid is \$25.00 or more.

Section 10.—Automobile trucks. The annual license tax on automobile trucks shall be \$5.00 up to one ton and \$5.00 per ton on all trucks over 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; over one ton, \$5.00 per ton. Any such license shall be pro-rated as provided in Section 6 of this Ordinance. All automobile trucks shall be provided with tag by the City Collector.

Section 11.—Bakeries. Bakeries shall pay an annual license tax of \$50.00. Resident bakeries using wagons or trucks shall pay an additional license tax of \$40.00 for each wagon or truck used in the delivery or sale of their produce.

Non-resident bakeries shall pay an annual license tax of \$100.00 on each vehicle or agent used in the delivery or sale of the produce.

All vehicles used in the delivery or sale of the produce of bakeries shall be furnished a license tag which shall be properly displayed on the vehicle.

Section 12.—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 13.—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, not in conflict with the merchants license tax.

Section 14.—Billiard Rooms. Billiard rooms or pool rooms shall pay an annual license tax of \$50.00 and an additional tax of \$10.00 on each table in excess of one.

Section 15.—Bill Posters. An annual license tax of \$200.00 shall be paid by each bill poster.

Section 16.—Boarding Houses. Boarding houses or rooming houses, renting five rooms or more, shall pay an annual license tax of \$10.00 and \$1.00 additional for each room in excess of five; said license to include the privilege of serving meals to bona fide roomers.

Section 17.—Book Agents. The annual license tax for a book agent shall be \$50.00.

Section 18.—Boot Blacks. Boot blacks or shoe shining parlors shall pay an annual license tax of \$25.00. When conducted in barber shops the annual license tax shall be \$5.00. Street stands on the streets or sidewalks in the city are hereby prohibited.

Section 19.—Bowling Alleys. An annual license tax of \$30.00 shall be paid, and in addition thereto an annual license tax of \$10.00 for each alley in excess of one.

Section 20.—Brokers. Brokers or agents for photograph companies, lithographing, embossing, enlarging photographs, printing or bookbinding, and all persons engaged in soliciting or furnishing photographs, lithographing, engraving, embossing or blank books made to order, shall pay a license tax of \$25.00 per annum in addition to any other license taxes that may be required by this ordinance.

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 \$25.00 per annum.

Money brokers, the sum of \$100.00 per annum.

Pawn brokers, the sum of \$250.00 per annum.

Brokers dealing in timber and lumber, the sum of \$100.00 per annum.

Professional bondsmen shall pay an annual license tax of \$100.00.

Commercial Brokers, as defined by the law of this State, shall pay an annual license tax of \$75.00.

Section 21.—Building or loan associations or companies. Building or loan associations or companies shall pay an annual license tax of \$50.00.

Section 22.—Butchers or dealers in fresh meats. Butcher or dealers in fresh meat, selling in the public market or selling outside of the public market in buildings, 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 23.—Circuses, carnivals, 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.

No society, lodge, firm, association or corporation shall be permitted to obtain a license for any carnival, circus or menagerie for a period greater than six consecutive days, Sundays not included.

Section 24.—Cleaning, pressing and dyeing establishments. Cleaning, pressing and dyeing establishments shall pay an annual license tax of \$25.00. This license also includes the privilege of conducting a tailoring establishment.

Section 25.—Commission Merchants. Commission merchants, as defined by the law of this State, shall pay an annual license tax of \$50.00.

Section 26.—Common Crier. Common crier, as defined by the law of this State, shall pay an annual license tax of \$15.00.

Section 27.—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 to do any paving 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 contractor shall be \$25.00 for the first \$10,000.00 gross business, and \$50.00 per annum if the gross business per annum exceeds \$10,000.00 for the preceding calendar year. Provided, however, that in no case shall the license tax be less than Twenty-Five Dollars (\$25.00).

Section 28.—Daguarrean or Photograph Galleries. Each daguarrean or photograph gallery or artist shall pay an annual license tax of \$50.00.

Section 29.—Dance Halls. The license tax for dance halls where-in 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 a tax of \$50.00 per annum, payable in advance subject to ordinance regulating dance halls.

Section 30.—Detective Agencies. Each detective agency or person employing or furnishing watchmen for compensation, \$75.00 per annum.

Section 31.—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, wholesale only. 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 32.—Flying Horses, etc. Flying horses, merry-go-rounds, swinging machines, and coasters, in whatever manner propelled, shall pay a license tax of \$10.00 per week.

Section 33.—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 34.—Fortune Tellers, etc. Fortune tellers, mediums, clairvoyants or palmists, phrenologists, shall pay an annual license tax of \$500.00.

Section 35.—Fruit Dealers. Fruit dealers, other than commission merchants, shall pay an annual license tax of \$36.00. Any grocer dealing in any fresh fruits, whatsoever, 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 fruit.

Section 36.—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 buildings 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. In the case of several small buildings used as garages by the owner or proprietor, the license shall apply as if the several buildings were one building. See Section 5.

Section 37.—Gasoline Filling Stations. Any person, firm or corporation dispensing gasoline by means of curb pumps, curb discharges, or stations, whether in the streets or on private property, shall pay an annual license tax of \$25.00 for each discharge standard regardless or whether one or more discharge standards are supplied by the same pump.

Section 38.—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 39.—Hair Dressers and Manicurists. Hair dressers and manicurists shall pay an annual license tax of \$10.00 for each person engaged or employed as such.

Section 40.—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 41.—Hucksters. The annual license tax for the privilege of peddling green groceries, poultry, eggs, fruit, coal and wood shall be \$50.00 for each truck or cart, provided, however, that this shall not apply to persons who sell fruit, vegetables, poultry or eggs at their own tables. ~~Hucksters are trucks prohibited from parking on any street or alley in the city, and must keep moving at all times except when making a sale. 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 42.—Ice Cream Manufacturers. Non-resident. All agents for non-resident manufacturers of ice cream shall pay an annual license tax of \$100.00 on each truck used or employed in the delivery of their product. All non-resident manufacturers of ice cream who sell or deliver their products from trucks or other vehicles, who have no agents in the city, shall pay a license tax of \$100.00 on each truck or vehicle used or employed in the delivery of their products. License tags shall be provided for each truck or vehicle which shall be properly displayed on each truck or vehicle.

Section 43.—Itinerant Physicians, Surgeons, Veterinary Surgeons, Osteopaths, Chiropractors, Manicurists, Dentists, Opticians, Optometrists, Oculists, Chiropodists shall pay a license tax of \$500.00 per week or part of a week whether they charge for their services or not.

Itinerants 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, shall pay a daily license tax of \$10.00.

Section 44.—Ice Manufacturers. The annual tax for an ice manufacturer for sale and delivery of ice by wagons; trucks or service stations shall be \$250.00.

Non-resident Ice Manufacturer. The annual tax for each wagon; truck or service station shall be \$100.00.

Ice Dealer. The annual tax for a dealer in ice (other than a manufacturer) shall be \$25.00 for each wagon, truck or service station.

Non-resident Ice Dealer. The annual tax for each wagon, truck or service station shall be \$100.00.

Section 45.—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. See Section 70.

Section 46.—Labor Agents. Labor agents, as defined by the laws of this State, shall pay an annual license tax of \$500.00.

Section 47.—Laundries. On every person, firm or corporation engaged in the business of a steam laundry or hand laundry there shall be an annual license tax of \$60.00.

Agents of laundries, non-resident collectors and distributors shall pay an annual license tax of \$60.00 for each wagon or truck. Each wagon or truck of non-resident laundry agent will be provided with a suitable tag, which shall be securely fastened to the vehicle and kept in full view at all times.

Section 48.—Lightning Rod Agents. Lightning rod agents putting up work in the city, shall pay an annual license tax of \$25.00.

Section 49.—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 50.—Loan Agents. Any person, firm or corporation engaged in lending money on household goods and chattels, sewing machines, wages or salaries, shall pay an annual license tax of \$300.00.

Section 51.—Marble Yards. For the privilege of conducting a marble yard, selling tombstones or monuments, an annual license tax of \$35.00.

Section 52.—Meats. The license on meats shall be as provided in Section 22.

Section 53.—Mercantile Agency. Mercantile agency as defined by the law of this State, an annual license tax of \$25.00.

Section 54.—Merchants. (1) Every person, firm or corporation engaged in the business of merchants 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 State of Virginia 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 on manufacturers taxed on capital by the City 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 merchant to the Commissioner of Revenue for State license. All other property is such merchant not offered for sale as merchandise, shall be separately listed and taxed as other 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 goods, 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 an 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.

(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.

(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 for the purchases; provided, however, that such license shall not be transferable and that no additions to such remnants will be made by such merchant, without paying an additional license graduated according to the amount of such additions in the manner hereinbefore described.

Section 55.—Milk. All persons, firms or corporations who purchase milk for distribution 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 products) there shall be a license tax of \$25.00 per annum.

Section 56.—Motorcycles. Motorcycles shall pay an annual license tax of \$2.00.

Section 57.—Motor Trucks. See automobile trucks.

Section 5.—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 \$4.00 per week where the seating capacity is less than 500. The license tax shall be \$6.00 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 59.—Oils. Any person, firm or corporation selling coal oil, gasoline or similar products from tank wagons or trucks to dealers or consumers in quantities in excess of four gallons, shall pay a license tax of \$100.00 per annum, and in quantities of less than four gallons to any one person or firm, a license tax of \$10.00 per annum. Each wagon or 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.

Section 60.—Oysters. Oyster dealers shall pay an annual license tax of \$10.00.

Section 61.—Peddler. The license on peddlers is as provided in Section 43.

Section 62.—Plumbers. The license on plumbers is as provided in Section 27.

Section 63.—Printing Offices, etc. Printing offices and book-binding, or either, the sum of \$25.00 per annum.

Section 61.—Private Bankers. A private banker, as defined by the law of this State, shall pay an annual license tax of \$480.00.

Section 65.—Professional Men. Attorneys-at-Law, 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 each equal to one per centum (1 per cent.) of his gross receipts in excess of \$2,500, from his 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.

Section 66.—Public Accountants. Every person, firm or corporation engaged in the business of public accountant, shall pay a license tax of \$25.00 per annum.

Section 67.—Real Estate Agent. Real estate agents or brokers shall pay an annual license tax of one-tenth of one per cent on all sales based on business done during the preceding calendar year, but in no case shall the annual license tax be less than \$50.00.

Section 68.—Renting Real Estate. 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 69.—Restaurants, etc. Restaurants, eating houses and dairy lunch rooms shall pay an annual license tax of \$25.00 per year where the annual rent or rental value of the establishment is \$500.00 or less; where the annual rent or rental value of the establishment is more than \$500.00 a year and not over \$1,000.00, there shall be paid an additional sum equal to 5 per cent of such rent or rental value in excess of \$500.00; and where such annual rent or rental values exceed \$1,000.00, there shall be paid an additional sum equal to 4 per cent of such rent or rental value in excess of \$1,000.00 in addition to the annual license tax prescribed above. Where the restaurant business is conducted in conjunction with a hotel license, no additional license is required. Any person who shall cook or otherwise furnish for compensation diet or refreshment of any kind for casual visitors to his house, and sold for consumption therein, and he is not the keeper of a boarding house, shall be deemed to keep a restaurant, eating house or dairy lunch room.

Cook shops and stands where the rental value is less than \$240.00 per year, shall pay an annual license tax of \$10.00.

Section 70.—Second Hand Dealers. All dealers in second hand articles as defined by the State law and not classified as junk or antiques shall pay an annual license tax of \$50.00. Provided, however, this section shall not apply where a junk dealer's license is obtained. See Section 46.

Section 71.—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 72.—Shooting galleries. Shooting galleries, ball throwing establishments, or places of like amusement, shall pay an annual license tax of \$100.00.

Section 73.—Sign Painters. The annual license tax for a sign painter or commercial artist shall be \$25.00.

Section 74.—Sightseeing Buses. Sightseeing auto buses must have a permit for the use of the streets of the City of Alexandria; said permit will be issued to the owners or operators of each sightseeing auto bus upon payment of an annual license tax of \$25.00 for a seating capacity up to ten passengers and \$1.00 for each passenger capacity in excess of ten. If the license required under Section 8 is assessable and paid, said buses shall be exempt under this section.

Section 75.—Skating rinks. Skating rinks shall pay an annual license tax of \$25.00.

Section 76.—Slot Machines. Slot machines for the purpose of dispensing merchandise or for weighing purposes shall require a license tax of \$3.00 each annually. Nothing in this Section shall be construed to permit the licensing of slot machines which are prohibited by City Ordinance or State Law.

Section 77.—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.

An annual license tax for the sale at any place at retail of all soft drinks shall be \$10.00 per annum.

The annual license tax for the manufacture and sale in the City at wholesale delivery by wagon or otherwise of "soft drinks" shall be \$50.00.

The annual license tax on each truck used in the sale and delivery of soft drinks (except resident manufacturers) shall be \$100.00. 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 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 near beer.

Section 78.—Storage. The annual license tax for storage and impounding, as defined by the law of this state, shall be \$25.00.

Section 79.—Telegraph Companies. Telegraph Companies receiving messages 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 or receiving and transmitting messages within points in 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 80.—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 81.—Theatres. Theatres, 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 82.—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.

Wholesale dealers in tobacco shall pay an annual license tax of \$10.00 for the privilege of selling cigars by the box, cigarettes by the box, tobacco in unbroken packages and chewing tobacco in large quantities.

These specific taxes 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 83.—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 or any similar devices, by giving money rebates or other things of value therefor, shall pay a license tax of \$250.00. But this tax 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 84.—Transient Dealers. Any person, firm, corporation or grower who shall offer for sale from cars or other conveyances, fruit, produce or merchants of any character, when such carriers or other temporary quarters are used as substitutes for store buildings, or otherwise 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 shipping to cities and not legitimate farmers or truckers.

Section 85.—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 86.—Vehicles for Hire. Annual license tax on vehicles for hire shall be paid as follows: (1) One horse hack, carriage or cab, \$5.00. Two horse hack, carriage or cab, \$10.00. (2) Hearse, \$15.00. This shall not apply to regularly licensed undertakers. (3) Omnibus, 4 horses, \$15.00; 2 horses, \$10.00; (4) Two horse cart, wagon or automobile truck, \$8.00. One horse cart or wagon, \$5.00. (5) License tags will be issued for the vehicle enumerated in this Section which must be displayed on the vehicle in full view.

Section 87.—Vehicles used for distributing articles of commerce. The following annual license taxes shall be paid on vehicles used for distributing articles of commerce. Each vehicle used in the distribution of laundered coats aprons, caps, etc. when such articles are distributed and being used on a rental or exchange basis, the sum of \$25.00. Each vehicle 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. Each vehicle used for selling or distributing or delivering other merchandise direct from wagon or truck to retail stores or residences the sum of \$100.00. License tags will be furnished for vehicles enumerated in this section and must be properly displayed on each vehicle used for delivery.

Section 88.—Vendors. Vendors of goods brought into the City for sale as bankrupt assignee trustee or fire stock shall pay a license tax of \$50.00 per day. Such stock shall not be sold by an auctioneer or common crier except under the license required and the payment of the tax thereon provided for by this Section.

Section 89.—All taxes imposed on licenses under this ordinance shall be paid to the City Collector and all persons firms and 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 blank properly filled out. Upon payment of the tax required to the City Collector the City Collector will issue the license covered by said application provided said applicant is entitled to the license as provided for elsewhere in this Ordinance.

Section 90.—The Commissioner of Revenue shall be entitled to a fee of 50 cents for each license which amount shall be added to and made a part of said tax thereon and the Commissioner of Revenue shall be paid the sum of 50 cents on each license issued when the tax thereon is paid by a warrant to the City Treasurer.

Section 91.—All licenses and fees provided for under this ordinance shall be for a calendar year or the residue thereof, provided, however, that for the year 1927 any license effective between May 31 and January 1st shall be issued at the rate of seven-twelfths of the amount of the annual rate.

Section 92.—When any license, except an automobile, or automobile truck is issued after the 1st day of January, the same shall,

except as otherwise provided herein be issued to the person applying therefor upon his payment therefor of the annual license tax prescribed by this ordinance; provided however should the license be issued after April the first, the amount paid shall be three-fourths of the regular rate, if issued after July 1st one half of the regular rate and if issued after October 1st one fourth of the regular rate, provided the applicant can produce satisfactory proof that he has not been in business prior to the period for which they desire to pay.

Section 93.—The City Manager may refuse to issue 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.

The City Manager is hereby prohibited from issuing any license to any person, firm or corporation until said person, firm or corporation shall have paid any back licenses which may be owing to the city.

The City Manager is hereby given authority to close up 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 94.—Licenses may be transferred by the Commissioner of Revenue subject to the approval of the City Manager.

Section 95.—The City Manager may, when in his discretion he may deem it advisable to, 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 time and on such terms as in his discretion shall seem just; providing, however, that nothing in this Section shall conflict with the requirements of Ordinance No. 7.

Section 96.—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 licenses.

Section 97.—No license shall be granted to cover more than one place of business.

Section 98.—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 99.—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 100.—All revenue from automobile licenses as provided for by Section 6, and all revenue from motorcycle licenses provided for by Section 56, is hereby appropriated for repairs to the streets and highways in the City.

Section 101.—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 102.—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 not exceeding \$100.00 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 103.—All ordinances and parts of ordinances in conflict herewith are hereby repealed. This ordinance will take effect June 1, 1927.

Approved this 19th day of May, 1927.

W. H. Moot Mayor.