

ORDINANCE 88

AN ORDINANCE AMENDING ORDINANCE NO. 64, 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 Alexandria, Virginia:

Section 1. That no person, firm, company, association or corporation shall engage in any business, employment or profession in the City of Alexandria, for which a license is required by the laws of this 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. All licenses for the year 1930 or until otherwise ordained by the City Council, shall be at the rates prescribed in the following schedule:

Section 2. 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 75, in which case the latter tax shall govern.

Section 3. 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 \$50.00.

Section 4. 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 5. 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 20 cents per hundred pounds of weight, or major fraction thereof which shall include the fee of the commissioner of revenue.

Section 6. 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 will be provided with a suitable tag, which shall be attached to the State license tag and kept in full view at all times.

Section 7. On all automobile passenger trucks for hire or sightseeing buses, operated over the streets or highways of this city weekly or more often, the annual license tax shall be \$25.00 for seating capacity up to ten passengers and \$1.00 for each passenger seating capacity in excess of ten. Each automobile passenger truck or sightseeing bus will be provided with a suitable tag, which tag shall be attached to the state license tag and kept in full view at all times.

Section 8. 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 one-half 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 one-half ton or fraction thereof in excess of one ton. Any such license shall be provided as provided in Section 25, of this Ordinance. All automobile trucks shall be provided with tags by the City Collector.

Section 9. Automobile trucks for hire. In addition to the tax by weight there shall be levied a specific tax of \$5.00 on all automobile trucks for hire.

Section 10. 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 28 amounts to \$25.00 or more then this section shall not apply.

Section 11. Bakeries. Resident bakeries shall pay an annual license tax of \$75.00 on each wagon or truck used in the sale or delivery of their products. Non-resident bakeries shall pay an annual license tax of \$100.00 on each agent or vehicle used in the sale or delivery of their product. All vehicles used in the delivery or sale of the product of bakeries shall be furnished a license tag which shall be properly displayed on the vehicle.

Section 12. Bankrupt or fire stock sales. On all goods, wares, merchandise, or personal property of any description brought into the City for sale at bankrupt, assignee, trustee or fire stock sales, etc., a license tax of \$10.00 per day shall be required. Such stock shall not be sold by an auctioneer or common carrier except under the license required and the payment of the tax provided for by this section.

Section 13. 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 14. 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 15. Billiard 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 16. Bill Posters. An annual license tax of \$200.00 shall be paid by each bill poster.

Section 17. Boarding Houses. Boarding houses or rooming houses, renting five rooms or more, shall pay an annual license tax of \$10.00 and \$1.50 additional for each room in excess of five; said license to include the privilege of serving meals to bona fide roomers.

Section 18. Bondsmen. Professional bondsmen shall pay an annual license tax of \$100.00.

Section 19. Book Agents. The annual license tax for a book agent selling direct to customers shall be \$50.00.

Section 20. 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. Boot black stands on the streets or sidewalks in the city are hereby prohibited.

Section 21. Bowling Alleys. The annual license tax on Bowling Alleys shall be \$30.00 for one alley and an additional tax of \$10.00 on each alley in excess of one.

Section 22. Brokers. Brokers dealing in chemicals, fertilizers and materials and not paying a merchant's license \$100 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, the 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 23. Building or loan associations or companies. Building or loan associations or companies shall pay an annual license tax of \$50.00.

Section 24. 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 25. 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 \$30.00 per day or \$750.00 per week, and no rebate shall be allowed for rainy days.

Section 26. 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 27. Cleaning, pressing and dyeing establishments. Cleaning, pressing and dyeing establishments shall pay an annual license tax of \$15.00. This license also includes the privilege of conducting a tailoring establishment.

Section 28. Commission Merchants. Commission merchants, as defined by the law of this State, shall pay an annual license tax of \$50.00.

Section 29. Common Criers. Common criers, as defined by the law of this State, shall pay an annual license tax of \$15.00.

Section 30. Contractors. Any person, firm or corporation accepting orders or contracts for doing any work on or to any building or structure, including 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 or curbing on sidewalks or streets, public or private property, using masonry, 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 grade of stone, brick, terra cotta, or other material shall be deemed a contractor. The annual license tax for a contract or order shall be \$15.00 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 31. 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, fraternal, fraternal 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 32. Detective Agencies. Each detective agency or persons employing or furnishing watchmen for compensation, \$75.00 per annum.

Section 33. 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 34. 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 35. 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 36. Fortune Tellers, etc. Fortune tellers, mediums clairvoyants palmists or phrenologists shall pay an annual license tax of \$500.00.

Section 37. Fruit Dealers. Fruit dealers, other than commission merchants, shall pay an annual license tax of \$50.00. 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 fruit.

Section 38. 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.

Section 39. 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 of whether one or more discharge standards are supplied by the same pump, provided that the amount of purchases for gasoline sold through tanks shall be deducted from the amount of purchases reported as a basis for merchant's license.

Section 40. Green Grocer. A green grocer's license for the privilege of selling vegetables shall be \$15.00 per annum. For the purpose of this ordi-

napoe, potatoes, onions, cabbage and turnips shall not be considered as green groceries.

Section 41. 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 42. Hotels. The annual license tax for a hotel shall be \$25.00 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 \$1.00 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 43. 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 of their own raising. Hucksters are hereby prohibited from taking a stand 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 44. 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 or their agents, 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 45. Itinerant Physicians, surgeons, veterinary surgeons, osteopaths, chiropractors, masseurs, 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. Itinerant selling medicines, instruments, recipes or articles of any description on the streets of the City, not in conformity with the provisions of Ordinance No. 1, shall pay a daily license tax of \$10.00.

Section 46. Ice Manufacturers. The annual license tax on resident manufacturers of ice shall be \$20.00 on each vehicle used in the sale and delivery of their product, by retail to consumers direct from the factory. The annual license tax for a resident dealer or peddler of ice other than a manufacturer, shall be \$10.00. Non-resident manufacturers or dealers in ice shall pay an annual license tax of \$100.00 on each vehicle used in the sale or delivery of their product.

Section 47. 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 48. Junk Collectors. Any person or persons contracting to junk shall pay a license tax of \$10.00 per annum.

Section 49. Lumber Agents. Lumber agents as defined by the laws of this State shall pay an annual license tax of \$50.00.

Section 50. Laundry. The annual license tax on a laundry when operated by hand shall be \$40.00 and when operated by machinery \$175.00 per annum. Agents of laundries, non-resident collectors and distributors shall pay an annual license of \$50.00 for each wagon or truck. Each vehicle used in the distribution of laundered coats, dresses, caps, etc., when such articles are distributed and being used on a rental or exchange basis the sum of \$25.00. All vehicles operating under this schedule will be furnished with suitable tax which shall be securely fastened to the vehicle and kept in full view at all times.

Section 51. Lightning Rod Agents. Lightning rod agents putting up work in the city shall pay an annual license tax of \$15.00.

Section 52. Livery Stables. The annual license tax for livery stables shall be \$20.00. This shall apply to riding schools when horses are kept for hire.

Section 53. 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 \$200.00.

Section 54. Mercantile Agency. Mercantile agency as defined by the law of this State, an annual license tax of \$25.00.

Section 55. Merchants. (1) Every person, firm or corporation engaged in the business of merchant, shall pay a license tax for the privilege of doing business in the City of Alexandria, to be graduated by the amount of purchases reported to the Commissioner of Revenue for each year's State license, and all goods, wares and merchandise manufactured by such merchant and sold or offered for sale in the City as merchandise shall be considered as purchases within the meaning of this section; provided that this section shall not be construed to apply to the manufacturer taxed on capital who offer for sale at the place of manufacture goods, wares and merchandise manufactured by them. The license tax provided in this schedule shall be calculated on the amount of purchases reported to merchants to the Commissioner of Revenue for State license. All other property of such merchant not offered for sale as merchandise, shall be separately listed and taxed as tangible personal property. For the purpose of ascertaining the tax to be paid by a merchant beginning business, his purchase 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 but do not exceed \$2,000, the amount shall be \$10.00; when purchases exceed \$2,000 and do not exceed \$100,000.00, the amount shall be \$10.00 for the first \$2,000 and 20 cents on the \$100.00 on the excess from \$2,000.00 to \$100,000.00; when the purchases exceed \$100,000.00 the amount shall be \$10.00 on the first \$2,000.00 and 20 cents on the \$100.00 from \$2,000.00 to \$100,000.00 and 10 cents on the \$100.00 upon all in excess of \$100,000.00.

Provided, however, in computing the merchant's 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 merchant's license tax computed on the entire purchases, but in no case shall the merchant's license tax be less than \$5.00. In no other cases shall specific license taxes be deducted.

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

(3) If, after the close of the year for which the license is issued, the merchant shall elect not to renew it but desire the privilege to sell whatever remnant or purchase he may have on hand at the time it may be useful 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 remnant will be made by such merchant without paying an additional license graduated according to the amount of such addition as the manner hereinbefore described.

Section 37 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 products) there shall be a license tax of \$10.00 per annum.

Section 38 Motorcycles. Motorcycles shall pay an annual license tax of \$2.00.

Section 39 Sewing Pattern Shows. Every person or corporation furnishing entertainment by use of sewing pattern machines, phonographs, graphometers, shows or other similar mechanical machine shows shall pay a license tax of \$5.00 per week where the seating capacity is less than 500. The license tax shall be \$1.00 per week where the seating capacity is over 500. A charge for any performance or series of performances shall be \$1.00 for each exhibition or performance provided a week's license is not obtained.

Section 40 Cabs. Any non-resident person, firm or corporation selling soap and gasoline or similar products from tank wagons or trucks to drivers or consumers shall pay a license tax of \$100.00 per annum on each truck or tank wagon and any portion of this city selling in quantities of not more than five gallons to any one person or firm a license tax of \$1.00 per annum. Each wagon or truck so used will be provided with a suitable tag which shall be required to be fastened to the vehicle and kept in full view at all times.

Section 41 Cycles. Cycle dealers shall pay an annual license tax of \$10.00.

Section 42 Photograph Galleries. Each photographer or photograph gallery or artist shall pay an annual license tax of \$10.00. Artists for photographic companies, lithographing companies, enlarging photographs, printing companies shall pay a license tax of \$25.00 per annum in addition to any other license taxes that may be required by this ordinance.

Section 43 Printing Offices, etc. Printing offices and bookbinderies, or either the sum of \$25.00 per annum.

Section 44 Professional Assistants. Attorneys-at-law, physicians, ecologists, neurologists, surgeons, dentists, opticians, electricians, chiropractors, orthodontists, eye-ear-nose-throat specialists, consulting engineers, consulting engineers, civil engineers, surveyors, electrical and mechanical engineers, opticians and optometrists (if fitting glasses from their own prescriptions, to be classed as ecologists 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 \$1,250.00 shall be deemed an architect within the meaning of this ordinance. No license to this section can be transferred from one individual to another.

Section 45 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 46 Real Estate Agent. 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 \$10.00.

Section 47 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 48 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 value exceeds \$1,000.00, there shall be paid an additional sum equal to a 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 refresh-

ment 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 69 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 47.

Section 70 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 71 Shooting galleries. Shooting galleries, ball throwing establishments or places of fair amusement shall pay an annual license tax of \$100.00.

Section 72 Sign Painters. The annual license tax for a sign painter or commercial artist shall be \$25.00.

Section 73 Shaking Rinks. Shaking rinks shall pay an annual license tax of \$15.00.

Section 74 Slot Machine. Slot machines for the purpose of dispensing merchandise or for weighing purposes shall require a license tax of \$5.00 each annually. 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.

Section 75 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 purchases reported for basis of merchant's license. An annual license tax on soft drinks for sale at retail other than soda fountains shall be \$25.00 per annum. Resident manufacturers and wholesale dealers in soft drinks shall pay \$10.00 per annum for the privilege of manufacturing, sale and delivery of their product. 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, sugar ice, pop, sarsaparilla, mineral water and near beer.

Section 76 Storage. The annual license tax for storage of personal property as defined by the law of this State shall be \$25.00.

Section 77 Telegraph Companies. Telegraph Companies receiving messages in the City and forwarding them or transmitting them to points within the State, and 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 to the City and including any business for the Government of the United States, its officers or agents and including any business done to and from points within the State, the sum of \$100.00 per annum, and \$1.00 per annum on each pole within the corporate limits owned by them.

Section 78 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 79 Theaters, Theaters, pantomimes, juggle performances or exhibitions. shall pay a license tax of \$10.00 per week and if less than one week the sum of \$5.00 for each performance. If held under a tent or open air performance, the license tax shall be \$15.00 per day.

Section 80 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 license 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 81 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 device by giving money, value or other things of value therefor, shall pay a license tax of \$25.00. 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 82 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 render 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 to regular furniture or truckers.

Section 83 Undertakers. Undertakers and embalmers shall pay an annual license tax of \$10.00 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 84. 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, \$5.00, one horse cart or wagon, \$3.00. (6) License tags will be issued for the vehicle enumerated in this Section which must be displayed on the vehicle in full view.

Section 85. 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 distributing and sale of yeast in any form when offered for sale for use in leavening of bread or other purpose, the sum of \$25.00. Each vehicle used for selling 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 44. 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 blanks properly filled out in duplicate retaining a third copy in his office. Upon receipt of the tax returned 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 following 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 45. The Commissioner of Revenue shall be entitled to a fee of fifty cents (50c) for each license which amount shall be added to and made a part of said tax thereon except as provided by section 4, and the Commissioner of Revenue shall be paid the sum of fifty cents (50c) on each license issued when the tax thereon is paid by a warrant on the City Treasurer.

Section 46. New License Reported. On or before the 10th of each month the Commissioner shall report to the City Manager all licenses issued by him during the preceding month according to forms supplied by the City Manager and if such number of license name and address of licensee, name 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 47. New License Reported. All licenses contained in the following schedule unless otherwise specifically provided, shall be provided as follows: On licenses issued on or after April 1st of each year the amount of tax shall be paid in advance of the amount due on said license, on or after July 1st of each year the amount due on said license, and on and after October 1st in which is one month the amount due.

Section 48. Motor Vehicle License. A motor vehicle license shall be transferred with the tax thereon from one owner to another, or the owner may transfer the license to another and payment as then upon the amount of tax additional tax on amount of license by weight. Each motor vehicle will be provided with a license tag which shall be attached to the car in such manner as to be plainly visible at all times.

Section 49. Commercial License. Any license except as otherwise provided shall be issued for term as provided by law and subject to approval by the Commissioner of Revenue subject to the approval of the City Manager.

Section 50. The City Manager may refuse to grant a license to any person and may revoke or suspend any license granted for any cause subject to the approval of the City Council.

Section 51. The City Manager is hereby prohibited from granting any license to any person firm or corporation until such person, firm or corporation has filed with the City Clerk a certificate of incorporation or other document which shall be on file in the City Clerk's office. The City Manager is hereby given authority to issue any form of license providing the person, firm or corporation engaged by the said license has not complied with the requirements of this Ordinance.

Section 52. The City Manager may, in his discretion, issue a permit to any individual, firm or corporation to sell or offer for sale articles of trade or merchandise upon the streets or public places of the city for a limited period and on such terms as to the amount and other conditions, provided however that nothing in this Section shall conflict with the requirements of Ordinance No. 1.

Section 53. All licenses issued under this Ordinance shall be subject to the Ordinance 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 54. No license shall be granted to seven more than one place of business.

Section 55. 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 provision 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 56. 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 remit the same to the general fund.

Section 57. All revenue from automobile licenses as provided for by Section 4 and all revenue from motor-vehicle licenses provided for by Section 48 is hereby appropriated for repairs to the streets and highways of the City.

Section 58. All persons, firms or corporations maintaining any business, employment or occupation not expressly mentioned 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 as for such business, employment or occupation.

Section 59. Any violation of or willful neglect or failure to comply with provisions of this Ordinance shall upon conviction thereof be punishable 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, said fine and imprisonment to be at the discretion of the Court.

Section 60. All ordinances and parts of ordinances in conflict with the provisions hereof are hereby repealed. This Ordinance will take effect on the 1st day of January, 1927.

Approved this 13th day of December, 1926.

[Handwritten signature]
CITY CLERK