

ORDINANCE NO. 263

AN ORDINANCE to amend Ordinance No. 170 of the City of Alexandria, Virginia, 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, Virginia:

SECTION 1. That ordinance No. 170 of the City of Alexandria, Virginia, approved January 17, 1935, be amended by repealing and re-enacting Sections 14 and 16 thereof, and by adding thereto Section 14-A, same to read as follows:

SECTION 14. Amusements—Carnivals.

Carnivals, as defined by Section 153 of the Tax Code of Virginia, shall pay a license tax of \$200.00 per day, or \$1,000.00 per week, and no rebate shall be allowed for rainy days. Carnivals 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 privileges the same tax as if the carnival were in the City limits.

SECTION 14-A. Circuses, menageries, or shows of like nature as defined by the laws of the State of Virginia shall pay a license tax of \$50.00 per day or \$250.00 per week, and no rebate shall be allowed for rainy days. Circuses, menageries or shows of like nature using the streets of the 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 16. Amusements—Theaters. Theaters, panoramas, public performances or exhibitions shall pay a license tax of \$50.00 per week, and if less than one week, the sum of Ten Dollars (\$10.00) for each performance. If held under a tent or open air performance the license tax shall be \$25.00 per day.

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

Approved this 31st day of May, 1938.

RICHARD L. RUFFNER,
Mayor.