

Ordinance No. 506

AN ORDINANCE to amend and re-ordain Sections 3, 18, 65, and 66, as amended by Ordinance No. 485, of Chapter 7, of the Code of the City of Alexandria, Va., enacted as a whole July 2, 1940 and made effective August 5, 1940, all relating to license taxes.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ALEXANDRIA, VIRGINIA AS FOLLOWS:

Section 1. That Section 3, as amended by Ordinance No. 485, of Chapter 7, of the Code of the City of Alexandria, Virginia, enacted as a whole July 2, 1940, and made effective August 5, 1940, be and the same hereby is amended and re-ordained to read as follows:

Sec. 3. Agents.

(a) Book agents.—Book agents selling directly to customers shall pay an annual license tax of \$100.00.

(b) Collecting agents.—Persons doing business as collecting agents or agencies shall pay an annual license tax of \$100.00. The provisions of this subdivision shall not apply to attorneys at law.

(c) Labor agents.—Labor agents, as defined by the laws of this state, shall pay an annual license tax of \$1,000.00.

(d) Lightning rod agents.—Lightning rod agents putting up work in the city shall pay an annual license tax of \$50.00.

(e) Mercantile agents.—Mercantile agencies, as defined by the law of this state, shall pay an annual license tax of \$50.00.

(f) Real estate agents, brokers and salesmen.—Real estate agents and brokers shall pay an annual license tax of \$50.00 and one-fifth of one per cent on all sales made during preceding calendar year. Real estate salesmen shall pay an annual license tax of \$100.00, provided that such license shall be transferred by the commissioner of revenue at the request of the licensee or at the request of the broker paying therefor on his behalf if that be the case. Any real estate agent, broker or salesman having no office or place of business in Alexandria, but who by any act done within the city, sells or offers for sale, buys or offers to buy, or negotiates the purchase or exchange of real estate or improvements thereon for others, shall be liable for said tax.

(g) Rental agents.—For the privilege of renting real estate an agent shall pay an annual license tax of \$40.00. The provisions of this subdivision shall not apply to real estate agents or brokers duly licensed as such.

Section 2. That Section 18, as amended by Ordinance No. 485, of Chapter 7, of the Code of the City of Alexandria, Virginia enacted as a whole July 2, 1940 and made effective August 5, 1940, be and the same hereby is amended and re-ordained to read as follows:

Sec. 18. Brokers.

Brokers dealing in chemicals, fertilizers and materials, and not paying a merchant's license shall pay an annual li-

cense tax of \$200.00. Ship brokers, as defined by the law of this state, shall pay an annual license tax of \$80.00. Stock brokers as defined by the laws of this state shall pay an annual license tax of \$500.00. Money brokers shall pay an annual license tax of \$200.00. Pawnbrokers shall pay an annual license tax of \$400.00. Brokers dealing in timber and lumber shall pay an annual license tax of \$200.00. Commercial brokers as defined by the law of this state, shall pay an annual license tax of \$150.00.

Section 3. That Section 65, as amended by Ordinance No. 485, of Chapter 7, of the Code of the City of Alexandria, Virginia enacted as a whole July 2, 1940, and made effective August 5, 1940, be and the same hereby is amended and re-ordained to read as follows:

Sec. 65. Slot machines.

Owners and operators of slot machines, for purposes of dispensing merchandise other than cigarettes or for weighing purposes shall pay an annual license tax of \$2.00 on each machine. Where the purpose of the machine is the dispensing of cigarettes, the annual license tax shall be \$5.00 on each machine. Nothing in this section shall be construed to permit the licensing of slot machines which contain an element of chance and which are prohibited by city ordinance or by state law.

On all slot machines issuing checks or tokens on certain combinations, operated lawfully for amusement or entertainment only, an annual license tax shall be imposed of \$600.00 for each owner or operator and in addition a tax of \$50.00 on each penny machine, \$100.00 on each nickel machine, and \$200.00 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, an annual license tax shall be imposed of \$10.00 on each penny machine and \$50.00 on each machine operated with nickels or larger coins.

On each music machine, operated by coin-in-slot device, an annual license tax of \$6.00 shall be imposed, but no such machines shall be permitted or licensed except in property lawfully used for commercial purposes.

Section 4. That Section 66, as amended by Ordinance No. 485, of Chapter 7, of the Code of the City of Alexandria, Virginia, enacted as a whole July 2, 1940 and made effective August 5, 1940, be and the same hereby is amended and re-ordained to read as follows:

Sec. 66. Soda fountains, soft drinks, etc.

The annual license tax for a soda water fountain shall be \$35.00 on the gross sales during the preceding tax year up to \$2,000.00 and eighteen cents per \$100.00 on gross sales in excess thereof. Such license shall include the privilege of serving sandwiches, light lunches and like articles of

food without the payment of an additional tax under Section 28 of this Chapter. 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 sales reported for basis of merchant's license. An annual license tax on bottled soft drinks for sale at retail other than at soda fountains shall be \$15.00. Resident manufacturers and wholesale dealers in soft drinks shall pay \$150.00 per annum for the privilege of manufacturing, sale and delivery of their product. Manufacturers of soft drinks not manufactured in the city shall pay an annual license of \$200.00 on each truck used in the delivery and sale of their products. 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 section shall include soda water, ginger ale, pop, sarsaparilla and mineral water.

Section 4. That this ordinance shall be enforced immediately after its publication in the Alexandria Gazette, and adjustments in the license taxes herein changed shall relate back to January 1, 1947.