

# Ordinance No. 521

**AN ORDINANCE to amend and reordain Chapter VII, as amended, of the Code of the City of Alexandria, Virginia, enacted as a whole July 2, 1940, and made effective August 5, 1940, which chapter relates to city license taxes and imposes penalties.**

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

Section 1. That Chapter VII, as amended, 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:

## CHAPTER VII

### City License Taxes

#### Article I. General Provisions

##### **Sec. 1. Organization and Use of Chapter.**

This chapter is intended to embrace all persons, businesses, professions, trades, occupations and subjects upon which the City of Alexandria imposes a license tax for the privilege of doing business in the city and provides for the imposition of city license taxes on motor vehicles and motorcycles. The chapter is divided into four articles. The first article contains the applicable general provisions; the second and third articles apply to persons, businesses, professions, trades, occupations subject to licenses; and the fourth article embraces city motor vehicle and motorcycle licenses. A general index is supplied at the end of the chapter for the convenience of the user.

##### **Sec. 2. License Tax Year.**

Except where otherwise herein specifically provided, the license tax year shall begin on the 1st day of January in each year and shall end on the 31st day of December of each year.

##### **Sec. 3 The Levy.**

For the privilege of doing business or operating in the City of Alexandria, there are hereby levied and there shall be assessed and collected the annual license taxes on the persons, businesses, professions, trades, occupations, subjects, motor vehicles and motorcycles set forth in this chapter for the license tax year 1948 and for each and every license tax year thereafter, until otherwise changed, which license taxes shall be for the support of the city government, the payment of the city debts and interest thereon, and for other municipal purposes.

##### **Sec. 4. Procedure for Obtaining Licenses.**

All persons embraced by this chapter shall make application for licenses to the commissioner of revenue at his office in the city hall. The commissioner of revenue shall furnish blanks in quadruplicate which shall be properly filled in with such information as the commissioner may require. In cases where the license tax is based upon the gross receipts, the commissioner shall require a sworn statement from the applicant of the amount of such gross receipts except in the case of a beginner. After computing the amount of the license tax in each case, the commissioner shall retain one copy of the license tax form and furnish the applicant with three copies to be taken to the city collector. Upon payment of the required tax to the city collector, the collector shall receipt the payments upon each of said three copies, retain one and give the other two copies to the applicant who shall return the same to the commissioner of revenue. The commissioner shall then issue the license on one form and the other copy shall be furnished to the tax inspector.

**Sec. 5 Name, Nature of Business and Address to be Stated.**

Every applicant for a license to conduct any business, profession, trade or occupation under the provisions of Article II and Article III of this chapter shall furnish the commissioner of revenue in writing the correct name and trade name, if any, of the applicant, the correct residence of the applicant, the nature of the business, profession, trade or occupation to be pursued, and the place where it is to be pursued.

Every applicant for a motor vehicle license under the provisions of Articles IV of this chapter shall furnish the commissioner of revenue with his correct name and address, together with all information contained on his state motor vehicle license.

**Sec. 6. Separate License for Each Place of Business; Exceptions.**

No license shall be issued under the provisions of Article II and Article III of this chapter to cover more than one place of business; provided however, if any applicant at the time of making application for a license under the provisions of Article III is engaged in two or more businesses, professions, trades or occupations all subject to the same rate, he may obtain one license for all such businesses, professions, trades or occupations, but all information for each, as herein otherwise required, shall be given and appear on the forms.

**Sec. 7. When Payable; Penalties.**

All license taxes imposed by this chapter, except as herein otherwise provided, shall become due and payable on or before the 31st day of January of each license year; provided that the license taxes for the year 1948, except as otherwise herein provided, shall become due and payable on February 28, 1948.

The license taxes on motor vehicles and motorcycles covered by Article IV of this chapter shall be due and payable not later than April 15th of each license tax year and not earlier than March 15th, and shall be good until the 15th of April the following year.

In all cases where the person shall begin the business, profession, trade or occupation upon which a license tax is imposed under the provisions of this chapter at any time during January or any time after January 31st, such license tax shall become due and payable at the time when such person shall commence business, except as to the year 1948 during which a person commencing any such business shall not be required to pay a license prior to February 28th.

There shall be a penalty of ten (10) per cent added to all license taxes imposed under the provisions of this chapter that are delinquent and unpaid on the due dates thereof.

**Sec. 8. Keeping of Records; Reports.**

Every person liable for a license tax under the provisions of this chapter which is based in whole or in part upon gross receipts shall keep accurate and correct accounts in a manner which will reflect true tax liability.

Such records shall at all times be kept available for audit by the commissioner of revenue or any representative from his office or by the tax inspector or any representative from his office.

Each licensee whose license is measured by gross receipts shall make quarterly reports to the city manager, within ten (10) days after the end of each quarter, of the amount of his gross receipts during each current license tax year for purposes of information to be used in forecasting the municipal budget for the following fiscal year. Failure to file any such report shall constitute "cause" under the provisions of Section 24 of this chapter.

**Sec. 9. Beginners Licenses**

Every person beginning a business, profession, trade or occupation which is subject to a license tax under the provisions of this chapter and is based in whole or in part on gross receipts, shall estimate the amount of the gross receipts that he will receive between the date of beginning business and the end of the then current license tax year, and his license tax for the then current year shall be computed upon such estimate.

Whenever a license tax is so computed upon the estimated gross receipts, any erroneous estimate shall be subject to correction and the commissioner of revenue shall assess such person with any additional license tax found to be due after the close of that license year, and in case of an over estimate the tax payer shall be entitled to a credit upon his license taxes payable the following year.

**Sec. 10. Partnerships.**

Whenever a business, profession, trade or occupation for which a license tax is required under the provisions of Article III of this chapter is conducted by a partnership, and the license tax is measured by the gross receipts, the license may be issued to the partnership and the tax may be paid by it; and when so paid it shall be deemed to discharge the license tax liability of the members of such partnership insofar as it relates to partnership business.

**Sec. 11. How and What Licenses Prorated.**

All license taxes imposed under the provisions of Article II of this chapter, except as otherwise therein specifically provided, shall be prorated as follows: On licenses issued on or after April 1st of each year the amount of tax shall be three-fourths of the annual tax on said licenses; on licenses issued after July 1, the amount of tax shall be one-half of the annual tax on said licenses and on and after October 1st the license tax shall be one-fourth of the annual tax.

All licenses imposed under the provisions of Article IV of this chapter shall be prorated as follows: On licenses issued on or after July 15th of each year the amount of the tax shall be three-fourths of the annual tax on said licenses; on licenses issued after October 15th the amount of the tax shall be one-half of the annual license tax on said licenses; and on and after January 15th the amount of the tax shall be one-fourth of the annual tax.

**Sec. 12. Transfer of Licenses.**

Licenses issued under the provisions of Article III of this chapter may be transferred, except as otherwise provided, from one person to another or from one location to another; provided, that no such transfer shall be valid unless and until notice in writing be given to the commissioner of revenue of the proposed transfer, which notice shall contain the name, trade name, if any, and the address of the proposed transferee, the proposed new location if any, as well as of the time of the proposed transfer; and the commissioner of revenue may approve such transfer upon being satisfied of the good faith thereof.

A motor vehicle license may be transferred with the vehicle from one owner to another; or the owner may transfer his license to another like vehicle purchased by him upon the payment of any additional tax, if any, on account of increase in weight.

**Sec. 13. Zoning.**

The commissioner of revenue shall not issue a license for conducting any business, profession, trade or occupation at a location where the conducting of such business, profession, trade or occupation is prohibited by the zoning laws of the City of Alexandria.

**Sec. 14. Minimum Tax Under Provisions of Article III.**

The minimum license tax on licenses issued under the provisions of Article III of this chapter shall be \$10.00 in cases where the tax is measured by gross receipts.

**Sec. 15. Payment of Delinquent Taxes as Prerequisite to Issuance of License.**

The commissioner of revenue is hereby prohibited from granting any license to any person until said person shall have paid any delinquent license tax, personal property tax or capitation tax, which may be due by said person to the city.

**Sec. 16. Display of License.**

Every person required to pay a license tax under the provisions of this chapter shall keep the license, tag, button or sign issued in evidence there of in a convenient and conspicuous place, and whenever required so to do shall exhibit the same to any authorized enforcement officer of the city.

In case one license is issued for two or more places of business under the provisions of section 6 of this chapter, the license need be displayed only at one of those places.

**Sec. 17. Additional License Taxes.**

If the commissioner of revenue ascertains that any person who has been assessed with a license tax levied under the provisions of this chapter for any license tax year of the three license tax years last past, or for the then current license tax year, but that upon a correct audit and computation of the license tax, the assessment there of should be in an increased amount, and the assessment of the license tax in the lesser amount was not due to fraudulent intent or to evade taxes, then the commissioner of revenue shall assess the taxpayer with the additional license tax or taxes found to be due, without penalty. If the assessment of the additional tax be not paid to the city collector within fifteen days after written notice to the taxpayer, penalty at the rate of ten per centum per annum shall accrue from the date of the notice until payment and the collector of taxes shall collect such penalty along with the tax and in the same manner as the tax may be collected. Any overpayment ascertained shall be credited to the amount due the following year or shall be refunded in case the licensee does not engage in business the year following.

**Sec. 18. Omitted License Taxes.**

If the commissioner of revenue ascertains that any person has not been assessed with a license tax levied under the provisions of this chapter for any license tax year of the three license tax years last past, or for the then current license tax year, and the absence of such assessment was not due to the fraudulent intent to evade taxes on the part of said person, it shall be the duty of the commissioner of revenue to assess the person with the proper license tax for the year or years omitted, adding thereto the penalty elsewhere in this article set forth.

**Sec. 19. Assessment in Cases of Fraudulent Intent to Evade License Taxes.**

If the commissioner of revenue ascertains that any person has fraudulently, or with intent to evade the payment of proper license taxes, failed or refused to obtain a proper license as required by the provisions of this chapter, for any one or more of the three license tax years last past, or for the then current license tax year, and the liability therefor is ascertained, such omitted or additional license tax or taxes and the normal penalty prescribed shall be assessed for each and every year of the three license years last past and for the current license tax year, for which he was assessible, together with an ad-

ditional penalty thereon of fifty per centum of such unpaid tax or taxes; and failure to obtain such license as is required by the provisions of this chapter shall be taken as prima facie evidence of an intent so to evade the taxes.

**Sec. 20. Enforcement; Commissioner of Revenue, Tax Inspector.**

In the enforcement of the provisions of this chapter, the commissioner of revenue of the City of Alexandria, in addition to the powers herein specifically granted, shall have all and the same enforcement authority with respect to city licenses that state law gives to commissioners of revenue generally with respect to state licenses. As one of the means of ascertaining the amount of any license tax under the provisions of this chapter, or of ascertaining any other pertinent information, the commissioner of revenue may propound interrogatories to each applicant and use such other evidence as he may procure. Such interrogatories shall be answered under oath, and it shall be unlawful for any applicant for a city license to refuse to answer any such interrogatories.

The tax inspector and his deputy of the City of Alexandria shall have such duties, authority and power with respect to the enforcement of the provisions of this chapter as are set forth in Chapter VII A of the Code of the City of Alexandria.

**Sec. 21. Policy as to Non-resident Licenses Covered by Article III.**

As to businesses, professions, trades or occupations for which a license is required under the provisions of Article III of this chapter carried on or conducted only in part within the corporate limits of the City of Alexandria, by persons having no regularly established place of business therein, it is the policy of the city to subject such persons to the same provisions, conditions and rates that persons having a regularly established place of business within the city are subjected to; and in such cases where only part of the business, profession, trade or occupation is so conducted or carried on within the city, the tax liability shall be measured by only that portion of the business, profession trade or occupation conducted or carried on within the corporate limits.

**Sec. 22. License a Personal Privilege.**

Every license under the provisions of this chapter shall be held to confer a personal privilege to transact, carry on or conduct the business, profession, trade or occupation which may be the subject of the license, and shall not be exercised except by the person licensed.

**Sec. 23. Penalties for Violations.**

Any person violating any of the provisions of this chapter and any person making a false statement of gross receipts or falsely answering interrogatories shall upon conviction there of be punished by a fine not to exceed \$300.00 or by imprisonment in the city jail for a period not to exceed three months, or by both such fine and imprisonment in the discretion of the court or jury.

Each day any person shall continue to neglect or fail after the due date to procure any license required under the provisions of this chapter shall constitute a separate offense.

**Sec. 24. City Manager May Suspend License for Cause.**

The city manager is hereby authorized and empowered to suspend any license issued under the provisions of this chapter for cause; and such suspension shall continue until the cause or causes are removed.

Such suspension, when written notice thereof is received by the licensee or any person in charge of the place of business, shall place the licensee in the same position as if he had never obtained a license.

**Sec. 25. Partial Invalidity.**

If any section, paragraph, clause, phrase, or part of this chapter should for any reason be held invalid by a court of competent jurisdiction, such decision shall not affect the remainder of the chapter and every remaining section, paragraph, clause, phrase or part thereof shall continue in full force and effect.

**Sec. 26. Definitions.**

The following words and phrases, when used in this chapter, shall have the following respective meanings except where the context clearly indicates a different meaning, or there is an express provision to the contrary:

(a) The word "person" shall include any individual, firm, co-partnership, corporation, company, association or joint stock association; and it shall include any trustee, receiver, assignee or personal representative thereof carrying on or continuing a business, profession, trade or occupation, but shall not include a trustee, receiver, or personal representative duly appointed by a court to liquidate assets for immediate distribution, or a sergeant or sheriff or any deputy, selling under authority of process or writ of a court or justice.

(b) The term "gross receipts" shall mean the gross receipts from any business, profession, trade, occupation, vocation, calling or activity, including cash, credits, fees, commissions, brokerage charges and rentals, and property of any kind, nature or description, from either sales made or services rendered without any deduction therefrom on account of cost of the property sold, the cost of materials, labor or services or other costs, interest or discounts paid, or any expense whatsoever, and shall include in case of merchants the amount of the sale price of supplies and goods furnished to or used by the licensee or his family or other person for which no charge is made; provided however, that the term "gross receipts," with respect to manufacturers, whole sale merchants and retail merchants manufacturing or dealing in articles upon which there is levied a direct excise tax or gasoline tax by the United States or the Commonwealth of Virginia shall not include such excise tax or gasoline tax payments to the United States Government or the Commonwealth.

The term "gross receipts" when used in connection with, or in respect to, financial transactions involving the sale of notes, stocks, bonds, or other securities, or the loan, collection, or advance of money, or the discounting of notes, bills or other evidences of debt, shall be deemed to mean the gross interest, gross discount, gross commission, or other gross receipts earned by means of, or resulting from such financial transactions, but the term "gross receipts" shall not include amounts received as payment of debts.

The term "gross receipts" shall include the gross receipts from all sales made from a place of business within the city, both to persons within the city and to persons outside the city.

(c) The term "contractor" shall mean any person accepting or offering to accept orders or contracts for doing any work on or in any building or structure requiring the use of paint, stone, brick, mortar, cement, wood, wallpaper, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead, or other metal or any other building material; or accepting or offering to accept orders or contracts to do any electrical work on or in any building or structure; or accepting or offering to accept orders or contracts to do any paving or curbing on sidewalks or streets, public or private property, requiring the use of asphalt, brick, stone, cement, wood or any composition; or accepting or offering

to accept orders or contracts to excavate earth, rock, or material for foundations or any other purpose; or accepting or offering to accept orders or contracts to construct any sewer of stone, brick, concrete, terra cotta, or other material; or accepting or offering to accept orders or contracts to care for plots in cemeteries; or accepting or offering to accept orders or contracts for building, remodeling, repairing, wrecking, razing, or demolishing any structure; or for moving any building; or for drilling, boring, or digging a well; or for the installation, maintenance or repair of neon signs, or air conditioning apparatus or equipment.

The term "contractor" shall also include any person doing any work on the subjects set forth in the preceding paragraph under an employment agreement or arrangement, but the term shall not include such persons who are employed directly by a contractor duly licensed as such.

The term "contractor" shall also include any person carrying on or conducting any of the businesses, trades, or occupations enumerated in Section 67, Article III of this chapter.

(d) The term "profession" shall include all the occupations enumerated under Section 61, Article III of this chapter, but such definition shall not necessarily apply in construing the zoning or other laws of the city.

(e) The term "retail merchant" shall also include every merchant who sells at retail, only and not for resale.

The term "wholesale merchant" shall also include every merchant who sells to others for resale only and all persons who sell to institutional, commercial or industrial users.

Any person who is both a wholesale merchant and a retail merchant, as defined in this sub-section, is required to obtain both classes of licenses; provided however, that any retail merchant who desires to do a wholesale business also may elect to do such wholesale business under his retailers license by paying license taxes as a retailer on both his retail business and his wholesale business.

(f) The words "local residents" as used in Article IV of this chapter shall include persons having a place of abode in the City of Alexandria irrespective of the intention of any person to return to some other residence outside of the city at some future time.

## Article II. Regulatory Licenses

### **Sec. 27. Aerated or Drinking Water.**

Manufacturers or bottlers of aerated or drinking water shall pay for the privilege of doing business in the City of Alexandria an annual license tax of \$50.00, unless such business is conducted in connection with the manufacturing business for which a license tax is imposed under the provisions of Article III of this chapter, in which case the latter tax shall govern.

### **Sec. 28. Boarding and Rooming Houses.**

Boarding and rooming houses in the city, renting rooms to regular boarders on a weekly or monthly basis shall pay for the privilege an annual license tax of \$10.00 and \$2.00 for each room so used in excess of two, which license shall include the privilege of serving meals to such regular roomers.

### **Sec. 29. Beverages, Alcoholic.**

The terms, wherever used or referred to in this section, shall have the same meaning as set forth in section 4675 (2) of Michie's Virginia Code of 1942, unless a different meaning clearly appears from the content.

Annual city license taxes shall be assessed and collected from persons licensed by the Virginia Alcoholic Beverage Control Board to manufacture, bottle or sell within this municipality in the following amounts:

- (1) For each distiller's license, \$1,000.00; no such local license shall be required for any person who shall manufacture not more than 5,000 gallons of alcohol or spirits or both during such license year;
- (2) For each winery license, \$500.00;
- (3) For each brewery license, \$500.00;
- (4) For each bottler's license, \$300.00;
- (5) For each wholesale beer license, \$250.00;
- (6) For each wholesale wine distributor's license, \$50.00; and for each wholesale druggist license, \$10.00;
- (7) For each retail on-premises wine and beer license for a hotel, restaurant or club, and for each retail off-premises wine and beer license, \$150.00;
- (8) For each retail on-premises beer license for a hotel, restaurant or club, and for each druggist license, \$100.00;
- (9) For each banquet license, \$5.00.

No license under this section shall be issued unless such person shall hold or shall secure simultaneously therewith the proper state license provided for in the Virginia Alcoholic Beverage Control Act. If any person shall hold any such local license without at the same time holding the proper state license provided for by said act, such local license shall, during the period when such person does not hold the proper state license, confer no rights, powers or privileges under the provisions of this section.

### Sec. 30. Beverages.

(1) Meaning of beverages.—The term "beverages" as used in this section, means beer, lager beer, ale, porter, wine, similar fermented malt or vinous liquor, and fruit juices containing one-half or one per cent or more of alcohol by volume, and not more than three and two-tenth per cent of alcohol by weight.

(2) Lawful to manufacture, bottle, sell, etc.—It shall be lawful to manufacture, bottle, sell, offer for sale (distribute, carry, ship, transport, possess, drink, use, advertise and dispense in the city, beverages, as defined in paragraph (1) of this section, subject to the provisions, conditions and exceptions hereinafter set forth.

(3) License must be obtained.—No person shall, within the city, manufacture or bottle for sale, keep or store for sale, sell or offer for sale, beverages, as defined in this section without having first obtained the license or licenses required under the provisions of this section.

(4) Amount of tax.—Licenses issued under authority of this section and the taxes thereon shall be as follows:

(a) The annual tax on manufacturers' licenses, which shall authorize the licensees to manufacture beverages and to sell the same in barrels, bottles or other closed containers to other persons for resale only, shall be \$500.00.

(b) The annual tax on bottlers' license, which shall authorize the licensees to receive shipments of beverages in barrels or other closed containers and to bottle and sell the same to other persons for resale only, shall be \$300.00.

(c) The annual tax on wholesalers' or distributors' licenses resident or non-resident, which shall authorize the licensees to sell beverages in barrels, bottles, or other closed containers to other persons for resale only, shall be \$250.00. A suitable tag shall

be furnished for each truck or vehicle, which shall at all times be kept attached thereto.

Wholesalers or distributors not using trucks or vehicles for delivery of beverages shall pay an annual license tax of \$200.00.

(d) There shall be two classifications of retailers' licenses, designated "general" and "off sale."

The tax on a "general" retailers' license, which shall authorize the licensee to sell beverages at retail only, either for consumption on the premises where sold or to be delivered for consumption elsewhere, shall be \$50.00 per annum.

The tax on an "off sale" retailers' license, which shall authorize the licensee to sell beverages at retail only to be consumed only off the premises where sold shall be \$50.00 per annum.

(5) Separate license for each place of business; not transferable; posting.—Each such license as is hereinafter provided for shall designate the place where the business of the licensee will be carried on and a separate license shall be required for each separate place of business. No such license shall be transferable from one person to another but may be amended to show a change in the place of business within the city. Each such license issued shall be kept posted in a conspicuous place by the licensee at the place where he carries on the business for which the license is issued.

(6) Peddling.—The peddling of beverages to consumers is hereby prohibited.

(7) Subject to state law.—The provisions of this section are subject to the provisions of Chapter 184B of Michie's Code of 1942.

#### **Sec. 31. Book Agents**

Book agents selling directly to consumers shall pay for the privilege of doing business in the city an annual license tax of \$100.00. Such agents shall not sell or offer to sell to persons walking along the sidewalks and streets of the city.

#### **Sec. 32. Bootblacks.**

Bootblacks or shoe shining parlors in the city shall pay for the privilege of doing business an annual license of \$10.00 for each chair or seat, but not to exceed \$50.00. Bootblack stands on the streets or sidewalks of the city are prohibited.

#### **Sec. 33. Buyers of Gold and Silver.**

Every buyer of gold and silver shall pay for the privilege of doing business in the city an annual license tax of \$50.00. This license shall not be required of jewelry merchants who make purchases at their places of business.

#### **Sec. 34. Camp Sites and Trailer Parks.**

All persons operating a camp site or trailer park in the city, shall pay for the privilege an annual license tax measured by \$8.00 for each camp or trailer area in the camping site or park, as defined by Section 30, as amended of Chapter 31, of this Code. All regulatory provisions of said section shall be complied with.

#### **Sec. 35. Carnivals, Festivals, Fiestas, etc.**

Carnivals, festivals, fiestas and amusements of like nature, for the privilege of doing business in the city shall pay a license tax of \$500.00 per day, or \$3,000.00 per week; and no rebate shall be allowed for rainy days, and no waiver of this tax shall be made or passed for any reason. Carnivals, festivals, fiestas and amusements 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 a license tax in the same amount they pay if within the city limits. A

permit from the city manager shall first be obtained before any license is issued hereunder which involves the use of the streets of the city for parades; and the chief of police shall be immediately notified in writing when any such permit and license are issued.

**Sec. 36. Circuses, Menageries and Shows of Like Nature.**

Circuses, menageries and shows of a like nature shall pay for the privilege of showing in the city a license tax of \$150.00 per day or \$900.00 per week, and no rebate shall be allowed for rainy days. Circuses, menageries and shows of a 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 persons were within the city limits. A permit from the city manager shall first be obtained before any license is issued under this section which involves use of the streets of the city for parades; and the chief of police shall be immediately notified in writing when any such permit and license are issued.

**Sec. 37. Dance Halls.**

For the privilege of conducting a dance hall where an admission fee is charged or where a charge is made for dancing, all persons shall pay a license tax of \$15.00 per night; provided however, that social organizations, fraternities, benevolent orders and clubs which hold dances in buildings owned by them may pay in lieu of the above tax \$50 per annum payable in advance.

The commissioner of revenue shall immediately notify the chief of police in writing of the issuance of any license under this section.

**Sec. 38. Detectives.**

All detective agencies or persons employed or furnishing watchmen for compensation in the city shall pay for the privilege an annual license tax of \$50.00 where not more than two persons are employed and \$10.00 for each additional person employed in excess of two. Every person engaged in detective work in the city and not employed by an agency licensed above, shall pay for the privilege an annual license tax of \$50.00. Each person engaged in or employed in work as a detective shall be registered by name and address with the chief of police.

**Sec. 39. Dumps.**

Persons operating private dumps or engaged in filling in land with waste materials, for which a charge is made for the privilege of disposing of said waste materials on the land involved, shall pay for the privilege an annual license tax of \$300.00.

The city manager is hereby authorized to designate any street over which waste materials or dirt is prohibited, and it shall be unlawful to violate any such designation.

**Sec. 40. Exhibitions.**

On every indoor exhibition or public performance in the city, other than those embraced by Sec. 69, Article III of this chapter, at which an admission fee is charged, there shall be for the privilege a license tax of \$100.00 per week, and if for less than a week, the tax shall be \$20.00 for each performance or exhibition. If held under a tent or in the open air, the license tax shall be \$50.00 per day.

The commissioner of revenue shall immediately notify the chief of police in writing of the issuance of any license under this section.

**Sec. 41. Fortune Tellers, Phrenologists, Etc.**

Every fortune teller, clairvoyant, phrenologist, spirit medium, astrologist, hypnotist or palmist operating in the city shall pay for the privilege an annual license tax of \$1,000.00 and this license tax shall not be prorated.

The commissioner of revenue shall immediately notify the chief of police in writing of the issuance of any license under this section.

**Sec. 42. Horse-drawn Vehicles for Hire.**

The annual license tax on horse-drawn 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, but this shall not apply to regularly licensed undertakers; (4) Omnibus, four horses, \$15.00; two horses, \$10.00; (5) Two-horse wagon, \$8.00; one-horse cart or wagon, \$5.00. License tags will be issued for vehicles enumerated in this section which must be displayed on the vehicle in full view.

**Sec. 43. Medicine Vendors.**

Every person selling medicine, salves, liniments, receipts or articles of any description in the city shall pay for the privilege a license tax of \$10.00 per day. No such vendor shall violate the provisions of Section 18, Chapter 9, of the Code of the City of Alexandria.

**Sec. 44. Junk Canvassers.**

Every person canvassing for junk in the city shall pay for the privilege an annual license tax of \$25.00. Strict compliance with the provisions of Section 15, as amended, of Chapter 31, of this code is required of every licensee.

**Sec. 45. Junk Dealers.**

Every person engaged in the business of junk dealer in the city shall pay for the privilege an annual license tax of \$300.00. Strict compliance with the provisions of Section 15, as amended, of Chapter 31, of this Code is required of every licensee.

**Sec. 46. Labor Agents.**

Every labor agent, as defined by state law, shall pay for the privilege of doing business in the city an annual license tax of \$1,000.00 and this license tax shall not be prorated.

**Sec. 47. Lightning Rod Agents.**

Every lightning rod agent putting up work in the city shall pay for the privilege an annual license tax of \$50.00.

**Sec. 48. Loan Brokers.**

Every person engaged in lending money on automobiles, household good and chattels, personal property, wages or salaries, or on personal endorsements, upon which more than six per centum per annum is charged, shall pay for the privilege an annual license tax of \$600.00 and this license tax shall not be prorated.

**Sec. 49. Parcel Lockers.**

Every person having anywhere in the city automatic parcel or baggage checking machines or receptacles used for storage shall pay for the privilege of doing business a license tax of \$2.00 per annum for each receptacle that is operated on the coin-in-the-slot principle.

**Sec. 50. Pawnbrokers.**

Every pawnbroker, as defined by state law, engaged in business in the city shall pay for the privilege an annual license tax of \$400.00.

**Sec. 51. Peddlers.**

(1) Gas and oil.—

(a) Persons peddling or selling gasoline or oil or their products in quantities of more than five gallons to any one person in the city, and not maintaining a permanent storage plant in the city, shall pay an annual license tax of \$200.00 on each truck or tank wagon.

(b) For peddling or selling gasoline or oil or their products in the city in quantities of five gallons or less to any one person there shall be imposed an annual license tax of \$40.00 on each truck or tank wagon.

(c) Each vehicle used in the conduct of said business shall be plainly marked with the name and street address of the person conducting said business.

(d) The provisions of this subsection shall not be construed to permit the operation of vehicles upon the streets of the city without the payment of the license tax on such vehicles provided elsewhere in this chapter.

(2) Ice, coal and wood.—Each person who shall carry or cause to be carried from place to place ice, wood, or coal, not manufactured or produced by such person and sell, offer to sell or barter the same, whether employed by a dealer, manufacturer or producer of ice, wood or coal or not, shall pay an annual license tax of \$100.00. When more than one vehicle is used, there shall be paid an additional license tax of \$100.00 for each vehicle more than one so used. The whole license tax assessed, shall be paid in one sum at the time the license is issued, and the same shall not be prorated or transferred.

(3) Hawkers and hucksters.—

(a) Each person who shall carry from place to place, any goods, wares or merchandise, and who shall peddle, hawk, sell, or offer to sell, barter the same, with or without the use of vehicles, shall be deemed to be a peddler, hawker or huckster, and any person licensed under this subsection, may peddle, hawk, sell, offer to sell or barter, with or without the use of vehicles, any personal property a merchant may sell, as provided elsewhere in this chapter, or he may exchange the same for other articles; provided, however, that nothing in this subsection shall be construed to require the payment of a license tax by persons peddling farm and domestic products, including flowers, ice, milk, butter, cream, bakery products and eggs, produced, grown, or manufactured by themselves and not purchased by them for sale; and provided further that in all cases, except in peddling ice, milk or bakery products manufactured or produced by such peddlers and not purchased for sale, such peddling shall be done outside of and not within the limits of the regular market house spaces and sheds of the city.

(b) Each peddler, hawker or huckster who shall carry from place to place any goods, wares or merchandise, except gasoline, oil, ice, wood, meat, milk, butter, eggs, poultry, fish, oysters, crabs, game, vegetables, fruits or other family supplies of a perishable nature and sells, offers to sell or barter the same shall pay a license tax of \$200.00 for each person so engaged or employed, when such person travels on foot, when vehicles are used, there shall be paid an additional license tax of \$200.00 for each vehicle so used. The whole license tax assessed shall be paid in one sum at the time of the license is issued and the same shall not be prorated or transferred.

(c) Each peddler, hawker or huckster who shall carry from place to place, meat, butter, eggs, poultry, fish, oysters, crabs, game, vegetables, fruits or other family supplies of a perishable nature, not grown, or produced by such peddler, hawker or huckster, and sells, offers to sell or barter the same shall pay a license tax of \$100.00; and when more than one vehicle is used, there shall be paid an additional license tax of \$100.00 on each vehicle, more than one, so used; provided the license tax for peddling fish by persons buying directly from a person taking same from the water shall be \$25.00 for each vehicle so used.

The whole license tax assessed shall be paid in one sum at the time the license is issued and the same shall not be prorated or transferred.

Every person whose plant is not located in the city, who engages in the business of selling and delivering in the city perishable products manufactured by him to consumers, but does not engage in the business of selling and delivering to dealers or retailers, shall be licensed and pay a tax under the provisions of the above paragraph (c).

(4) Selling to licensed dealers or retailers.—Every person (other than a distributor or vendor of motor vehicle fuels and petroleum products, a farmer, a dealer in forest products or a manufacturer taxable on capital by the State of Virginia), who shall sell and deliver at the same time, or offer to sell, in the city, other than at a definite place of business, goods, wares, manufactured products or merchandise to licensed dealers or retailers, shall pay an annual license tax of \$100.00 for each vehicle so used in the conduct of said business, the whole of which license tax shall be paid in one sum at the time the license is issued and shall not be prorated or transferred.

A peddler, within the meaning of this subsection, is any person who or which, at other than a definite place of business operated by the seller, shall sell, or offer to sell, goods, wares or merchandise to licensed dealers or retailers, and at the time of such sale or exposure for sale, shall deliver, or offer to deliver, the goods, wares, or merchandise to the buyer, and any delivery made on the day of sale shall be construed as equivalent to delivery at the time of sale.

Every person claiming exemption from the provisions of this subsection on the ground that he is delivering goods, wares or merchandise previously sold to the customer, shall, upon request of any police, tax or revenue officer, furnish evidence of his claims other than his mere statement, which evidence may be an invoice or signed order describing the goods, wares or merchandise involved, and the amount and price thereof, and failure to furnish such evidence shall be sufficient ground for charging the person operating the vehicle with a violation of this subsection; and in any prosecution for a violation of this subsection, the claim aforesaid must be corroborated by satisfactory evidence.

#### **Sec. 52. Piano Tuners.**

Every person engaged in tuning pianos in the city shall pay for the privilege an annual license tax of \$15.00.

#### **Sec. 53. Pistol Dealers.**

Every person engaged in selling pistols or revolvers in the city shall pay for the privilege an annual license tax of \$25.00. Before any license under this section shall be issued by the commissioner of revenue, the applicant shall produce evidence that he has obtained a permit under the provisions of Section 31-a of Chapter 31, of the Code of the City of Alexandria.

#### **Sec. 54. Shooting Galleries, Etc.**

All operators of shooting galleries, ball throwing establishments, or places of like amusements other than those licensed under Article III of this chapter, shall pay an annual license tax for the privilege of operating in the city of \$200.00.

#### **Sec. 55. 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, an annual license tax is imposed of \$5.00 on each machine. Nothing in this section shall be con-

strued 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 is 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 is 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 is imposed, but no such machines shall be permitted or licensed except in property lawfully used for commercial purposes.

**Sec. 56. Sound Trucks.**

Persons using loud speakers or amplifiers on automobile trucks or other vehicles on the streets shall pay for the privilege a license tax of \$25.00 per day for each vehicle.

No license shall be issued by the commissioner of revenue under the provisions of this section until the applicant shall have first obtained a permit from the city manager under the provisions of Section 27, as amended of Chapter 31 of the Code of the City of Alexandria, and it shall be unlawful for any such loud speaker or amplifier to be used on any street or streets prohibited by the terms of such permit.

**Sec. 57. Ticket Scalpers.**

Every person engaged in the business of buying tickets to theatrical, athletic or other performances, in block for the purpose of reselling them at a profit shall pay for the privilege an annual license tax of \$100.00.

**Sec. 58. Tourists Homes.**

Every person operating a tourist house and renting rooms to transients on a daily basis shall pay for the privilege of doing business in the city an annual license tax of \$25.00 and \$5.00 for each room so used in excess of two. No meals can be served for compensation under this license.

**Sec. 59. Transient Dealers.**

Every person who shall offer for sale from cars or other conveyances fruit, produce or merchandise of any character, when such carriers or other temporary quarters are used as substitutes for regular store buildings or to evade payment of a dealer's license, shall pay a license tax of \$100.00 per annum. This license applies to transient dealers and others who use this method of disposing of their commodities and not to bona fide farmers or truckers. This license tax shall not be prorated.

**Sec. 60. Wall and Bulletin Sign Painters, Bill Posters.**

Persons engaged in the business of wall or bulletin sign painting or bill posting, whether on signs or devices erected or maintained by the licensee or not, if such wall or bulletin signs are greater in size than four by eight feet, shall pay for one to and including four such signs or devices \$100.00; and for more than four such signs or devices \$400.00. If such wall or bulletin signs are four by eight feet or less, they shall pay for any number of such signs or devices \$200.00.

## Article III. Non-Regulatory Licenses

**Sec. 61. Professional Occupations and Businesses.**

Every person engaged in one or more of the following professions, occupations or businesses and having an office or place of business in the City of Alexandria shall pay for the privilege an annual license tax of \$1.03 per \$100.00 of the gross receipts of the one or more professions, occupations or businesses conducted by him, namely:

- An accountant, certified public accountant, or public accountant
- An advertising agent or firm.
- An air conditioning engineer
- An appraiser or evaluator of real estate for others for compensation
- An architect
- An artist
- An assayer
- An attorney at law
- An auctioneer, all types
- An auditing company for firm
- A broker, any type other than pawnbroker and loan broker under Article II
- A blueprinter
- A bookkeeper, public
- A chemical engineer
- A chemist
- A chiropolist
- A chiropractor
- A civil engineer
- A consulting engineer
- A collection agent or agency
- A common crier
- A contracting engineer
- A dentist
- A doctor of medicine
- An electrical engineer
- A furnisher of domestic or clerical help, labor or employment
- A homeopathist
- An industrial engineer
- A land agent, rental agent
- A landscape architect
- A lumber measurer
- A manufacturer's agent
- A mercantile agent or agency
- A mechanical engineer
- A merchandise broker or commission merchant who does not take title to goods sold
- A metallurgist
- A mining engineer
- A money lender, loan or mortgage company (other than banks, small loan companies as defined in Chapter 166E Virginia Code and Building and Loan Association.)
- A naturopathist
- A neurologist
- An oculist
- An optometrist or optician
- An orthodontist
- An osteopath
- A patent attorney or patent agent
- A photostater
- A physician
- A physiotherapist

- A psychologist
- A public relations counselor
- A furnisher of publicity service
- A radio engineer
- A recorder of proceedings in any court, commission or other organization
- A refrigerator engineer
- A sales agent or agency
- A sculptor
- A sign painter, commercial
- A surveyor
- A surgeon
- A veterinarian

Every person engaging in one or more of the foregoing professions, occupations or businesses in the City of Alexandria and having no office or place of business in the city shall pay for the privilege a license tax of \$1.03 per \$100.00 of the gross receipts attributable to operation or practice within the corporate limits of the City of Alexandria.

**Sec. 62. Personal Services.**

Every person conducting, operating or engaging in any one or more of the following businesses or occupations in the City of Alexandria shall pay for the privilege an annual license tax of \$0.29 for each \$100.00 of his gross receipts of the businesses or occupations so conducted by him, namely:

(a) The business of operating:

- A barber shop
- A beauty parlor
- A Chartered club
- A hair dressing establishment
- A hotel
- An information bureau or booth
- A laundry
- A press clipping service
- A Turkish, Roman or other bath, or bath parlor

(b) The business of:

- Addressing letters or envelopes
- Artists representative, booking agent or concert manager
- Furnishing bail bonds
- Bottle exchange
- A caterer
- Cleaning chimneys, furnaces
- Cleaning clothes, hats, carpets or rugs
- Cleaning windows or shades
- Conducting funerals
- A correspondent establishment or bureau
- Dyeing clothes, hats, carpets or rugs, etc.
- An embalmer
- Exterminating rats, vermin, termites, etc.
- Fumigating or disinfecting
- Furnishing ambulance service
- Furnishing business research service
- Furnishing clean diapers
- Furnishing house cleaning service
- Furnishing messenger service, except telephone or telegraph messenger service
- Furnishing statistical service
- Landscaping
- Letter writing
- A massage practitioner

A masseur  
 Mimeographing  
 Multigraphing  
 Nurses' Registry  
 Operating a kennel, or small animal hospital  
 Operating a reducing salon or health club  
 Operating a scalp treating establishment  
 A photographer  
 Physicians registry  
 Picture framing or gilding  
 Public stenographer  
 Pressing clothes, hats, carpets or rugs  
 Private school (other than religious and non-profit)  
 Repairing clothes, hats, carpets or rugs  
 Renting any kind of tangible personal property  
 Renting or furnishing automatic washing  
 Sponging clothes, hats, carpets, or rugs  
 Spotting clothes, hats, carpets, or rugs  
 Supplying clean linen, coats, aprons, towels  
 Taxidermist  
 Telephone answering service  
 An undertaker

Any person conducting, engaging in or carrying on any one or more of the foregoing businesses or occupations in the city where the work or service or any part thereof is done outside of the city shall pay for the privilege a license tax of \$0.29 for each \$100.00 of the gross receipts attributable to such business within the corporate limits of the city.

Photographers shall not solicit business upon the streets and walkways of the city.

**Sec. 63. Business Services and Occupations.**

Every person conducting, engaging in, or operating one or more of the following business services or occupations in the City of Alexandria shall pay for the privilege an annual license tax of \$0.29 for each \$100.00 of the gross receipts of the business or occupation so conducted, namely:

An airport  
 A blacksmith or wheelwright shop  
 Bookbinding  
 Erecting, installing, removing, storing awnings  
 Hauling or transfer, not in connection with taxicab business  
 An impounding lot  
 Job printer, printing shop  
 Leasing firms for compensation  
 Livery stable  
 Marine or salvage work  
 Nickel plating, chromiumizing  
 Operating an analytical laboratory or engineering laboratory  
 Packing, crating, shipping, hauling, or moving goods or chattels for others  
 Parking lots  
 Plating metals or any other materials  
 A public garage  
 Renting airplanes  
 Renting bicycles  
 Stevedoring  
 Storage, all types  
 Taxi terminal or dispatching place  
 Title plant or abstracting, other than licensed attorney  
 Seller or dealer in trading stamps or similar coupons including discount coupons

U-Drive-It firm or business  
 Vehicular advertising, electric advertising, bus advertising  
 Other business service occupations

Any person conducting, engaging in or carrying on any one or more of the foregoing businesses or occupations in the city where the work or service or any part thereof is done outside of the city shall pay for the privilege a license tax of \$0.29 for each \$100.00 of the gross receipts attributable to such business within the corporate limits of the city.

**Sec. 64. Repair Services and Occupations.**

Every person engaging in or conducting one or more of the following businesses or occupations in the City of Alexandria shall pay for the privilege an annual license tax of \$0.29 for each \$100.00 of the gross receipts of the business or occupation so conducted by him, namely:

Adding machine  
 Auto repair, engine repair of any type  
 Bicycle repair  
 Foundry  
 Furniture, Upholstering  
 Gunsmith, gun repairing  
 Industrial machinery, commercial machinery  
 Lawnmowers  
 Locksmith, lock repairing  
 Machine shop, boiler shop  
 Mattresses  
 Paint shop, other than contractor  
 Radio, refrigerators, electrical appliances, home appliances  
 Reweaving  
 Road machinery, farm machinery  
 Saws, tools  
 Scales  
 Shades  
 Shoe repair  
 Tire repair  
 Toys  
 Typewriters  
 Umbrellas, harness, leather goods  
 Washing, auto cleaning  
 Watches, clocks  
 Welding shop  
 Other repair services not otherwise taxed

Any person conducting, engaging in or carrying on any one or more of the foregoing businesses or occupations in the city where the work or service or any part thereof is done outside of the city shall pay for the privilege a license tax of \$0.29 for each \$100.00 of the gross receipts attributable to such business within the corporate limits of the city.

**Sec. 65. Retail Merchants.**

Every person engaging in or conducting one or more of the following businesses or occupations or who sells goods, wares and merchandise at retail only and not for resale shall pay for the privilege of conducting such business or businesses in the City of Alexandria an annual license tax of \$0.29 for each \$100.00 of the gross receipts of such business or businesses, namely:

Accessory, tire, battery  
 Aircraft, or aircraft parts  
 Antiques  
 Auto sales, motor vehicle dealers  
 Bakeries, caterers  
 Bicycles

Boats, motors  
Books, stationery  
Building materials  
Candy, nut store  
Cigar, tobacco stands, newsstands  
Confectionery  
Custom tailor  
Dairy product  
Delicatessen  
Department stores  
Drapery, curtain, upholstery  
Drug  
Dry goods stores  
Egg, poultry dealers  
Family clothing  
Farm equipment  
Filling stations  
Fish, sea food market  
Floor covering  
Florists  
Fruit stores, vegetable markets  
Fuel, ice  
Furniture  
Furriers  
Garden supplies  
General stores  
Gift, novelty, souvenir  
Grocery  
Hardware  
Heating, plumbing, electrical equipment  
Hog, grain, feed, seed  
Interior decorator  
Hosiery  
Jewelry  
Livestock dealer  
Luggage  
Lumber goods  
Meat market  
Men and boys clothing  
Millinery  
Motorcycle  
Musical instrument  
Office, store, appliance, supply  
Optical  
All other clothing  
Other retail stores and other retail merchants  
Paint, glass, wallpaper  
Photographic supply, equipment  
Poultry market  
All radio or household appliances  
Second hand stores, other than junk  
Scientific, medical supplies  
Shoes  
Soda fountain  
Soft drinks  
Sporting goods  
Used cars  
Variety stores  
Workmen's clothing

The license tax provided for in this section shall be in addition to the alcoholic beverage license tax required under Article II of this chapter.

**Sec. 66. Wholesale Merchants**

Every person engaging in or conducting any one or more of the following businesses or occupations or who sells to other persons for resale only or who sells to institutional, commercial or industrial users shall pay for the privilege of conducting the same in the City of Alexandria an annual license tax of \$0.21 for every \$100.00 of the gross receipts thereof, namely:

- Automotive
- Chemicals
- Clothing, furnishings
- Coal, coke
- Commission merchants (who take title, others classed as brokers)
- Drugs
- Dry goods
- Electrical, plumbing goods
- Farm products or supplies
- Furniture and house furnishings
- Groceries and foods
- Hardware
- Jewelry
- Lumber, paint, and construction materials
- Machinery, equipment—supplies
- Metals and metal work
- Other goods, wares, merchandise
- Paper and paper products
- Petroleum and petroleum products
- Seafood
- Soft drinks
- Sporting goods
- Tobacco and tobacco products (except leaf tobacco)
- Waste materials

**Sec. 67. Contractors and Contracting.**

Every person engaged in the business of a contractor or the occupation of contracting as defined in this chapter, in the City of Alexandria shall pay for the privilege of engaging in such business or occupation an annual license tax of \$0.39 for each \$100.00 of the gross receipts from such business. Engaging in any of the following businesses or occupations shall also be deemed contracting, namely:

- Air conditioning
- Brick contracting, stone and other masonry
- Building
- Cement
- Dredging, sand, gravel
- Electrical
- Floor scraping or finishing
- Foundations
- Paint, paper decorating
- Plastering

Plumbing, heating, steamfitting, gasfitting  
Road, street, bridge, sidewalk, curb and gutter  
Roofing  
Sewer drilling and well digging  
Structural metal  
Tile, glass, flooring, floor covering  
Wrecking, moving, excavating  
Other contractors and contracting

The provisions of this section are subject to the limitations contained in Section 176 of the State Tax Code.

**Sec. 68. Manufacturers, Mills and Processors.**

Every person engaging in, conducting or operating any one or more of the following businesses in the City of Alexandria shall pay for the privilege an annual license tax of \$0.21 for each \$100.00 of the gross receipts from the articles manufactured or processed, namely:

Asphalt, or asphalt products, bricks, marble goods, tombstones  
Awnings, sails or tents  
Barrels, crates, boxes, hogsheads, veneers, veneer and wood products  
Beds, bed springs, cots, mattresses, any or all  
Bread, cakes, pies and other bakery products  
Burlap and cotton bags and barrel covers  
Canneries  
Caskets, coffins, and burial vaults  
Cement and cement products  
Chemical and chemical products  
Cigarettes or tobacco products  
Clothing, hose, cotton, wool, silk, textile and textile products  
Coffee roasting or tea blending  
Confections  
Cork products and insulating materials  
Corn meal, flour  
Fertilizers or guano  
Flavoring extracts and syrups  
Food for livestock  
Furniture  
Gypsum and gypsum products  
Ice  
Ice cream  
Manufacturing, processing, and assembling steel, iron, and metal products, any or all  
Motor vehicles or parts thereof  
Packing fish, crabs, oysters, any or all  
Paints  
Pasteurization and bottling of milk, cream, milk products  
Planing and rolling mills  
Potato chips, sandwiches  
Processing peanuts and peanut products

Processing soy beans  
 Sashes, frames, blinds, or wood products, saw mills  
 Soft drinks, manufacturing or bottling  
 Other manufacturers and processors

The license tax imposed under this section is intended for the privilege of manufacturing and processing and not intended as a license tax for the privilege of selling.

**Sec. 69. Amusements and Entertainments.**

Every person engaging in or conducting any one or more of the following businesses or occupations in the City of Alexandria shall pay for the privilege an annual license tax of \$0.59 for each \$100.00 of the gross receipts thereof, namely:

Arcade or building devoted to general amusement or entertaining  
 Auditorium  
 Billiards or pool  
 Bowling alley  
 Coliseum  
 Gardens  
 Golf driving range  
 Miniature golf  
 Movie theaters  
 Parks, athletic fields  
 Skating rink  
 Theaters

**Sec. 70. Building and Loan Associations.**

Every building and loan association having its principal office in the City of Alexandria shall pay for the privilege of doing business a license tax of seventy-five dollars, provided the capital of such association or company actually paid in, whether from paid-up stock or partially-paid stock, is not over twenty-five thousand dollars. If the capital paid in, whether from paid-up stock or partially paid-up stock, is over twenty-five thousand dollars, then an additional license tax of three dollars on each one thousand dollars of such capital, or fraction thereof, on such excess shall be paid.

A building and loan association or company which does business on a purely mutual plan, and makes loans only to stockholders, organized in the City of Alexandria and confines its business solely to the city and counties immediately contiguous thereto, shall pay a license tax of fifty dollars.

A building and loan association or company organized under the laws of any other state than Virginia shall pay the license tax herein imposed upon its capital invested in the City of Alexandria.

**Sec. 71. Public Utilities.**

(a) Motor vehicle carriers.—All motor vehicle carriers operating on or through the streets of the City of Alexandria shall pay for the privilege of using the streets, roads and routes, in-

cluding bridges, an annual license tax as follows: One-fifth cent per mile for each mile operated within the city by any vehicle weighing 5000 pounds or less, two-fifths cent per mile for each mile so operated by any vehicle weighing more than 5000 pounds and less than 15,000 pounds; and three-fifths cent per mile for each mile so operated by any vehicle weighing more than 15,000 pounds.

(b) Telephone companies.—All telephone companies for the privilege of doing business in the city shall pay an annual license tax equal to \$1.03 per \$100.00 of the gross receipts for the rentals, subscriptions and stations, excluding however, business done between the City of Alexandria and points without the State of Virginia and messages sent by the Government of the United States or this State and their officers and agents.

(c) Telegraph companies.—All persons engaged in the business of sending telegrams from the City of Alexandria to any point within the State of Virginia shall pay for the privilege an annual license tax equal to two per cent of the gross receipts received from sending such telegrams and telegraphic communications of any kind.

(d) Water, heat, light and power.—All persons furnishing water for domestic and commercial consumption, and all persons furnishing heat, light, or power by means of electric current or gas in the city shall pay for the privilege an annual license tax of one-half of one per cent of the gross receipts from any one or more of said businesses.

#### **Sec. 72. Restaurants.**

Every person engaging in, conducting or operating one or more of the following businesses in the City of Alexandria shall pay for the privilege an annual license tax of \$0.29 for each \$100.00 of the gross receipts therefrom, namely:

- Eating places, lunch stands, lunch rooms
- Night clubs
- Restaurants

#### **Sec. 73. Slaughter House or Abbatoir.**

Every person engaging in, conducting or operating a slaughter house or abbatoir in the City of Alexandria shall pay for the privilege an annual license tax of \$0.21 for each \$100.00 of the gross receipts therefrom.

#### **Sec. 74. Soliciting Agents.**

Persons doing business in the city as soliciting agents or soliciting orders for goods, wares and merchandise, services, business services, repair services, and the like and not otherwise in this chapter taxed, shall pay for the privilege an annual license tax of \$1.03 per \$100 of the gross receipts attributable to business done within the city.

The provisions for a minimum tax set forth in Section 14 of this chapter shall not apply to license taxes under this section.

Any person engaged solely in the manufacture and sale of his own manufactured goods, wares and merchandise, and who maintains no

place of business in the city other than for the solicitation of orders for his manufactured products, and who sells only to licensed jobbers and not to retailers or consumers, and who makes delivery of such sales to jobbers from his manufactured goods, wares and merchandise regularly stored in licensed public warehouses located in the city, shall not be subject to a merchant's license, but shall be licensed and pay a tax under the provisions of this section.

**Sec. 75. Radio Broadcasting Stations.**

Every person engaging in, conducting or operating the business of radio broadcasting in the City of Alexandria shall pay for the privilege an annual license tax of \$0.39 for each \$100.00 of the gross receipts therefrom.

**Article IV. Motor Vehicles; Trucks and Trailers; Motorcycles.****Sec. 76. Passenger Automobiles.**

On all automobiles designed for the transportation of passengers and used regularly by local residents on the streets of this city there shall be an annual license tax for each vehicle in the amount of twenty cents per 100 pounds of weight or major fraction thereof. The same weight shown upon the state license shall be used in determining the license tax herein prescribed. Each automobile shall be provided with a proper city license tag which shall be attached to the top of the rear state license tag and kept in full view at all times.

This section is subject to the limitations set forth in Secion 2154 (82e) of the Code of Virginia.

**Sec. 77. Automobiles for Hire.**

The annual license tax on automobiles for hire, including taxicabs and ambulances, shall be \$30.00 on each car and 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 other provisions of this chapter. Each automobile, truck or trailer for hire shall be provided with a city for hire tag which shall be attached to the top of the rear state license tag and kept in full view at all times.

**Sec. 78. Automobile Trucks and Trailers.**

On all automobile trucks operated and used on the streets of the City of Alexandria by local residents or by persons regularly conducting a business or occupation in the city, there shall be an annual license tax for each vehicle in the amount of ten dollars up to one ton and five dollars on each ton or fraction thereof in excess of one ton. On all automobile trailers, semi-trailers and auto-wagons operated on the streets of the City there shall be an annual license tax of ten dollars up to one ton and five dollars on each ton or fraction thereof in excess of one ton. Each such vehicle enumerated in this Section shall be provided with a proper city license tag which must be attached to the top of the rear state license tag and kept in full view at all times.

**Sec. 79. Motorcycles.**

On all motorcycles operated and used on the streets of the City of Alexandria by local residents or by persons regularly conducting a business or occupation in the city there shall be an annual license tax for each motorecycle in the amount of five dollars.

Section 2. That this ordinance shall be published in the Alexandria Gazette and shall become effective the day after its publication.