

# Ordinance No. 807

**AN ORDINANCE to amend and reordain Sections 17-6, 17-8, 17-9, 17-21, and 17-22, of Article I, and Section 17-46 of Article II, and to repeal Section 17-48, Article II, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, which said Section 17-6 relates to SEPARATE LICENSE FOR EACH PLACE OF BUSINESS; EXCEPTION; which said Section 17-8 relates to QUARTERLY PAYMENT WHEN TAX IS BASED ON GROSS RECEIPTS; which said Section 17-9 relates to PENALTY FOR FAILURE TO PAY WHEN DUE; which said Section 17-21 relates to ADDITIONAL TAXES; which said Section 17-22 relates to OMITTED TAXES; which said Article I relates to LICENSES IN GENERAL; which said Section 17-46 relates to COIN-OPERATED DEVICES — SLOT MACHINES; which said Section 17-48 relates to COIN-OPERATED DEVICES — MERCHANTS PLACING VENDING MACHINES; which said Article II relates to REGULATORY LICENSES; and which said Chapter 17 relates to LICENSES.**

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 17-6, Article I, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, be, and the same hereby is, amended and reordained to read as follows:

**Sec. 17-6. SEPARATE LICENSE FOR EACH PLACE OF BUSINESS; EXCEPTION.**

No license shall be issued under the provisions of sections 17-37 to 17-73 of this chapter, relative to regulatory licenses and sections 17-74 to 17-88 of this chapter, relative to nonregulatory licenses, 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 sections 17-74 to 17-88 of this chapter, relative to nonregulatory licenses, 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 conducted at the same location, but all information for each, as herein otherwise required, shall be given and appear on the forms.

Section 2. That Section 17-8, Article I, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, be, and the same hereby is, amended and reordained to read as follows:

**Sec. 17-8. PARTIAL PAYMENT WHEN TAX IS BASED ON GROSS RECEIPTS.**

In all cases where a license tax is based in whole or in part upon gross receipts, and the tax on such gross receipts is equal to or exceeds the sum of Two Hundred Dollars (\$200.00), exclusive of any and all other types of tax, the tax may be paid in four equal installments during the license year, the first payment to be made on or before January thirty-first,

the second on or before May first, the third on or before August first, and the fourth on or before November first.

In all cases where a license tax is based in whole or in part upon gross receipts, and the tax on such gross receipts is equal to or exceeds the sum of Two Hundred Dollars (\$200.00), exclusive of any and all other types of tax, the tax may be paid in two equal installments during the license year, the first payment to be made on or before January thirty-first, and the second on or before August first.

Upon default being made in the payment of any installment when it becomes due, the entire tax for the current tax year shall immediately become due and payable. There is hereby imposed a handling charge of Two Dollars (\$2.00) on each payment made in installments.

Section 3. That Section 17-9, Article I, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, be, and the same hereby is, amended and reordained to read as follows:

**Sec. 17-9. PENALTY AND INTEREST FOR FAILURE TO PAY WHEN DUE.**

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

In addition to said ten per cent penalty, interest at the rate of six per cent per annum shall accrue and be added to all license taxes imposed under the provisions of this chapter that are delinquent and unpaid thirty days after the due dates thereof.

Section 4. That Section 17-21, Article I, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, be, and the same hereby is, amended and reordained to read as follows:

**Sec. 17-21. ADDITIONAL TAXES.**

If the commissioner of revenue ascertains that any person who has been assessed with a license tax 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 thereof 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 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 of ten per cent plus interest at six per cent per annum shall accrue from the date of the notice until payment and the collector of taxes shall collect such penalty and interest 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.

Section 5. That Section 17-22, Article I, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, be, and the same hereby is, amended and reordained to read as follows:

**Sec. 17-22. OMITTED 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 such 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 and interest set out in section 17-9 of this chapter.

Section 6. That Section 17-46, Article II, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, be, and the same hereby is, amended and reordained to read as follows:

**Sec. 17-46. COIN-OPERATED DEVICES — SLOT MACHINES.**

Any person having anywhere in the city a slot machine of any description into which are inserted nickels or coins of larger denominations to dispose of articles of merchandise, or for the purpose of operating devices that operate on the coin-in-the-slot principle, used for gain, except a pay telephone, shall pay for the privilege of having each such slot machine or device, as the case may be, a license tax of \$35.00 per year; except as follows:

On each coin-operated musical machine or musical device that operates on the coin-in-the-slot principle there is hereby levied a license tax of \$10.00 per year for each such machine or device.

On each coin-operated machine or device used for washing or drying there is hereby levied a license tax of \$5.00 per year for each such machine or device.

On such vending machines as are used solely for the sale of agricultural products, soft drinks or cigars, there is hereby levied a license tax of \$5.00 per year for each machine.

On such vending machines as are used solely for the sale of candy and operated on the premises of moving picture or other theatres, there is hereby levied a license tax of \$10.00 per year for each machine.

On such vending machines as are used for the sale of candy and operated on the premises of any person conducting any other lawful business other than a theater there is levied a license tax of \$15.00 per year for each machine.

On such vending machines operated on premises for which a

state tobacco retailer's license has been obtained and used solely for the sale of cigarettes, there is hereby levied a license tax of \$5.00 per year for each machine plus \$0.29 for each \$100.00 of the gross receipts taken through each such machine.

On such machines used solely for selling shoe strings, chewing gum, peanuts, peanut candy or postage stamps and for weighing machines, there is hereby levied a license tax of \$5.00 per year for each machine.

On miniature pool tables, in the operation of which nickels or coins of larger denominations are used, there is hereby levied a license tax of \$15.00 per year for each such table. On amusement machines operated by insertion of one cent, there is hereby levied a license tax of \$20.00 per year for each such machine.

On vending machines operated by the insertion of one cent, there is hereby levied a license tax of \$3.00 per year for each machine.

The commissioner of revenue of the City of Alexandria shall provide annually stickers of such color and design as he may designate to evidence the payment of the license taxes herein prescribed and shall deliver the same to the collector of city taxes fifteen days before the beginning of the license year; and it shall be the duty of the collector of city taxes to deliver to every person paying the license tax herein prescribed on any slot machine a sticker for each such machine to evidence the payment of said license tax, and one sticker shall be attached and securely fastened to each slot machine so that the same may be easily seen, and shall be kept attached to each such machine throughout the license year.

Nothing in this section shall apply to slot machines used solely for the purpose of selling individual sanitary drinking cups or sanitary drinking cups and natural water, or to machines vending sanitary napkins.

Nothing in this section shall be construed to permit the licensing of any slot machine which is unlawful to have, operate or keep under the provisions of state law.

Section 7. That Section 17-48, Article II, Chapter 17 of the Code of the City of Alexandria, Virginia, 1953, be, and the same hereby is, repealed.

Section 8. That this ordinance shall be published in a newspaper of general circulation in the City not later than five days following its introduction, together with a notice containing the time and place for a public hearing. The Clerk of the Council shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective the date of its final passage.

**MARSHALL J. BEVERLEY**  
Mayor

Final Passage: December 29, 1953