

# Ordinance No. 887

**AN ORDINANCE to amend and reordain Section 17-81, Article III, Chapter 17 of The Code of the City of Alexandria, Virginia, 1953, as amended, which Section 17-81 relates to LICENSES FOR CONTRACTORS AND CONTRACTING, which Article III relates to NON-REGULATORY LICENSES, and which Chapter 17 relates to LICENSES GENERALLY.**

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 17-81, Article III, Chapter 17 of The Code of the City of Alexandria, Virginia, 1953, as amended, be and the same hereby is amended and reordained to read as follows:

## SEC. 17-81. CONTRACTORS AND CONTRACTING

Every person maintaining a principal or branch office in the City, engaged in the business of a contractor or the occupation of contracting as defined in this chapter shall pay for the privilege of engaging in such business or occupation an annual license tax of Fifty Dollars (\$50.00).

Every other person engaged in the business of a contractor or the occupation of contracting as defined in this chapter, in the City, and who has not paid a license tax in any other city, town or county in this State where he maintains a principal office or branch office, shall pay for the privilege of engaging in such business or occupation an annual license tax of Fifty Dollars (\$50.00). When a contractor, electrical contractor or a plumbing and steam fitting contractor shall have paid the license required by the city, town or county in which his principal office and any branch office or offices may be located, no further license shall be required by the City of Alexandria for conducting any such business within the confines of the State except where the amount of business done by any such contractor in the City of Alexandria exceeds the sum of Twenty-five Thousand Dollars in any year, such contractor shall pay the City of Alexandria an annual license tax of Fifty Dollars (\$50.00) for the privilege of engaging in 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 and gravel.
- Electrical.
- Floor scraping or finishing.
- Foundations.
- Paint and paper decorating.
- Plastering.

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

In order to facilitate the transition from a gross receipts tax to a flat tax on the business of contracting, the following provisions shall apply to the contractors' license tax on gross receipts for the tax year 1955:

Applications for the 1956 tax shall be accompanied by a sworn statement of the gross receipts of the applicant for the year 1955 in instances where the applicant was subject to an Alexandria tax on gross receipts for the year 1955.

Any overpayment ascertained for the year 1955 shall be credited toward the 1956 tax due in an amount not to exceed Fifty Dollars (\$50.00) and any overpayment in excess of Fifty Dollars (\$50.00) shall be refunded to the licensee.

When an underpayment is ascertained for the year 1955, the Commissioner of Revenue shall assess the taxpayer with the additional license tax found to be due and the taxpayer shall be required to make payment of the additional tax on or before January 31, 1956.

Section 2. 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 January 1, 1956.

LEROY S. BENDHEIM  
Mayor

Final Passage: December 27, 1955