

THE LICENSE TAX ORDINANCE OF THE TOWN OF JARRATT

ADOPTED JUNE 20 1983

Every person, firm or corporation conducting business within the Town of Jarratt must obtain a business license before work begins. This applies to residents and non-residents.

| TYPE OF BUSINESS | RATE/\$100 | TYPE OF BUSINESS | RATE/\$100 |
|--------------------------------------|-------------------|--------------------------------------------------|-------------------|
| PERSONAL SERVICE OCCUPATIONS: | | PROFESSIONAL OCCUPATIONS: | |
| BEAUTY SHOP/BARBER SHOP | \$0.08 | ATTORNEY-AT-LAW | \$0.08 |
| HOUSE CLEANING SERVICE | \$0.08 | LAND AGENT/RENTAL AGENT | \$0.08 |
| EMBALMER/UNDERTAKER | \$0.08 | PHYSICIAN | \$0.08 |
| PHOTOGRAPHER | \$0.08 | | |
| REPAIR SERVICE: | | CONTRACTORS AND CONTRACTING: | |
| AUTO/ENGINE | \$0.08 | AIR CONDITIONING | \$0.16 |
| TOOLS, MACHINERY | \$0.08 | BUILDING | \$0.16 |
| | | CEMENT | \$0.16 |
| RETAIL MERCHANTS: | | BRICK CONTRACTING, STONE | \$0.16 |
| AUTO SALES/DEALERS | \$0.08 | WRECKING, MOVING, EXAVATING | \$0.16 |
| FILLING STATION | \$0.08 | PLUMBING, HEATING | \$0.16 |
| GROCERY | \$0.08 | FOUNDATIONS | \$0.16 |
| RESTAURANTS, EATING PLACES | \$0.08 | TILE, GLASS, FLOORING | \$0.16 |
| USED CARS | \$0.08 | ELECTRICAL | \$0.16 |
| ANTIQUES | \$0.08 | PAINT, PAPER DECORATING | \$0.16 |
| COIN-OPERATING VENTING | \$0.08 | OTHER CONTRACTING | \$0.16 |
| AMUSEMENTS: | | YARD SALE: | |
| ARCADE | \$0.08 | ANY PERSON CONDUCTING MORE THAN TWO PER CALENDER | |
| CABLE TELEVISION | \$0.08 | YEAR - \$5.00 PER DAY | |
| OTHER AMUSEMENTS/ENTERAINMENT | \$0.08 | | |

ARTICLE I. IN GENERAL

SECTION 1. How ordinance cited.

This ordinance shall be known, designated and cited as "The License Tax Ordinance of the Town of Jarratt." All previously enacted ordinances concerning or related to business license taxation, are hereby repealed.

SECTION 2. Statement of policy.

It is the purpose of the Town in enacting this ordinance to equalize as far as practicable the burden of license taxation among those liable therefor, by adopting a system of license taxes measured by the gross receipts of the business, trade or occupation in respect of which the tax is levied, except as may be otherwise provided. All information, estimates and records provided in compliance with this ordinance shall be considered privileged information entitled to all protections provided by the Privacy Protection Act of 1976 (Virginia Code 2.1-377) except as herein specifically excluded.

SECTION 2.1 Severability.

If any provision of this ordinance or any application thereof to any person or circumstance is held invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are declared to be severable.

SECTION 3. Definitions

As used in this ordinance and as applied to the business, trade or occupation subject to the license taxes set forth in this ordinance and not specifically otherwise taxed, the following words and terms shall have the respective meanings ascribed to them:

Amusement: Every business or trade enumerated in section 57.

Business service: Every business or trade enumerated in section 58.

Contractor: Every person engaged in the conduct of a business or trade enumerated in section 59. The term "contractor" is further defined to include every person accepting or offering to accept orders or contracts for doing any work on or in any building or structure 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 or lead, or other 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 or public or private property requiring the use of asphalt, brick, stone, cement, wood or any other 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 materials; or accepting or offering to accept orders or contracts to care for plats in cemeteries; or accepting or offering to accept orders or contracts for building, remodeling, repairing, wrecking, razing or demolishing any structure, or 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; or fumigation or disinfecting to prevent the spread of disease; or for the eradication or extermination of rats, mice, termites, vermin or insects or bugs of any kind; shall be deemed to be a contractor, whether such work is done or offered to be done by day labor, general contract or subcontract. *It shall be the duty of every contractor who sublets any portion of the work contracted for to notify the Town Treasurer of such subletting, giving the amount so sublet, the name and address of all persons, firms or corporations to whom any portion of the work is sublet, and for failure so to do shall be fined not less than five dollars (\$5.00) nor more than fifty dollars (\$50.00).*

1. Superintendent: Every person other than the owner thereof who shall act as superintendent of the erection, construction or repair of buildings for which a building or other permit is required shall be deemed a contractor and shall pay the annual license tax required of a contractor by this ordinance.
2. Builder: Every person who shall build, erect or construct a house or building for the purpose of selling or renting the same, and who shall not employ therefor in writing a contractor or person who shall act as superintendent of the whole construction and who has paid the license tax required shall be subject to all the provisions of this ordinance. Any person who shall erect or construct a house or building and later sell or offer to sell or rent the same without having himself resided in the same for not less than ninety (90) days shall be prima facie deemed to have erected or constructed that house or building for the purpose of selling or renting the same.

Gross receipts: The gross receipts for the preceding year from any business, profession, trade, occupation, vocation, calling or activity, including 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 property sold, the cost of materials, labor or services or other costs, interest or discounts paid, or any expense whatsoever, and shall include in the case of merchants the amount of the sale price of supplies and goods furnished or to be used by the licensee or his family or other persons for which no charge is made; provided, however, that the term "gross receipts" with respect to licensees dealing in articles or services upon which there is levied a direct excise tax payment to the United States government; provided further, that any local sales or excise tax collected for the state or Town may be excluded from gross receipts.

The term "gross receipts" when used in connection with, or in respect to, financial transactions for the preceding year involving the use of notes stocks, bonds or other securities, or the loan, collection or advance of money, or the discounting of notes, bills or other tendencies of debts, shall be deemed to mean gross interest, gross account, gross commission or the other gross receipts earned by means of or resulting from, such financial transactions, but the term "gross receipts" shall not include amounts received as payments of debts. The calculation of gross receipts for license tax purposes shall be on either a cash or accrual basis; provided, however, that the basis used must coincide with the system of accounts used by the taxpayer and with the method employed by the taxpayer for federal and state income tax purposes. The preceding year's gross receipts may be either the fiscal year used by the business, or the calendar year, provided that the year employed must also coincide with the year used for federal and state income tax purposes.

Merchant: Any person who is both retail merchant and wholesale merchant, as they are defined in subsections (1) and (2) below, is hereby required to obtain both classes of license; provided, however, that any retail merchant who desires to do a wholesale business also, elect to do such wholesale business under his retailer's license by paying license taxes as a retailer on both his retail and wholesale business; but this provision shall not apply to any retail merchant, the later part of whose business at the licensed place during the net preceding year was wholesale, nor to a beginner, the greater part of whose business it is estimated will be wholesale for the period covered for the license.

- (1) Retail merchant: Every person engaged in the conduct of business enumerated in section 64. The term "retail merchant" is further defined to mean every merchant who sells to others for retail only and not for resale. Every person, firm or corporation engaged in the business of selling goods, wares or merchandise through the use of coin-operated vending machines shall be classified as a retail merchant.
- (2) Wholesale merchant: Every person engaged in the conduct of a business enumerated in section 65. The term "wholesale merchant" is further defined to mean every merchant who sells to others for resale only, or who sells to institutional, commercial or industrial users.

Person: Individuals, firms, partnerships, associations, joint stock associations, corporations and combinations of individuals or whatever firm or character.

Personal service: Every business or trade enumerated in section 61.

Professional occupation: Every person engaged in an occupation enumerated in section 62.

Purchases: All goods, wares and merchandise received for sale at such definite place of business of every wholesale merchant.

Repair service: The business of repairing, renovating or servicing any or several of those items or articles enumerated in section 63.

Section 4. Rules of construction and interpretation; adaption of state laws.

As to all questions in regard to the duty and conduct of officers of the Town in collecting and enforcing the license taxes imposed by this ordinance, and in regard to questions of construction, for definitions of terms used in this ordinance, and the rules and regulations applicable to putting the same in operation, reference is hereby made to the laws of the State of Virginia for the assessment, levy and collection of license taxes for the current year, or to so much thereof as is applicable to this ordinance and is not inconsistent with it and the general ordinances of the Town. For the conduct and guidance of the officers of the Town and other parties affected by this ordinance, and for fixing their powers, rights, duties and obligations, the provisions of said laws, so far as applicable, are hereby adopted without being specifically herein quoted.

Section 5. Licensing and applicability of ordinance to occupations, etc., not included.

Nothing contained in this ordinance shall be construed to repeal any license tax imposed by this ordinance upon persons, property, admissions or any subject not mentioned in this ordinance. In every case in which a license is imposed by the state on any business, employment or profession not specifically mentioned, a Town license tax equal to the amount of the state tax is hereby imposed for the privilege of conducting such business, employment or profession in the Town.

Section 6. Violations; penalties.

It shall be unlawful and shall constitute a misdemeanor for any person to conduct a business or to engage in a profession, trade or occupation before procuring a license as required under the provisions of this ordinance. It shall also be unlawful and shall constitute a misdemeanor for any person to violate any of the provisions of this ordinance. Any person who is convicted for failing to procure a license as required, or is convicted of a violation of any of the provisions of this ordinance shall, except where some other penalty is specifically provided, be punished by a fine not to exceed one thousand dollars or by imprisonment in jail for a period of not more than thirty days, or both such fine and imprisonment. Each day any person shall continue to violate the provisions of this ordinance after the due date of any license tax prescribed in this ordinance shall constitute a separate offense.

ARTICLE II. LICENSE REQUIREMENTS GENERALLY

Section 7. License required.

Every person desiring to do business within this Town shall obtain a license as provided in this ordinance.

Section 8. Application for license, issuance.

- A. Every person desiring to obtain a license to pursue any business, trade or occupation, or to do anything for which a license is required, shall make application therefor in writing to the Town Treasurer, in which application shall be stated the residence of the applicant, the social security number or tax identification number of the applicant, the nature of the business, employment, profession or thing to be done and the place where it is proposed to be prosecuted. Where the license tax is to be measured by gross receipts, the applicant shall make a statement under oath as required by subsection (b) below. The Town Treasurer shall assess such applicant, or other person of whom a license is required, with the license tax required by law, and shall issue a license signed by him to said applicant to practice the business, trade or occupation, or other thing therein named, which license shall not be valid

or effective unless and until the license tax required shall be paid to the Town Treasurer, which payment shall be shown on the license. If it is a business for which a license can be granted only on the certificate of a court, or other officer, then such license shall not be valid or effective until such certificate shall be obtained.

- B. In cases where the license tax is based upon gross receipts, the Town Treasurer shall require sworn statement from the applicant as to 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 Town Treasurer shall retain one copy of the license tax form and shall furnish the applicant with one copy. Upon payment of the required license tax by the licensee, the Treasurer shall receipt the payment upon both the original and the copy presented by the licensee, after which the Treasurer shall give the original to the licensee and retain the copy of the receipted form.

Section 9. Separate license required for each place of business.

Any person engaging in business at more than one place, stall or stand shall be required to take out a separate license for each place, stall or stand, and each such place, stall or stand shall constitute a separate and distinct place of business and require that a license tax be paid as provided for under this ordinance.

Section 10. Businesses, etc., prohibited by zoning not to be licensed.

The Town Treasurer shall not issue a license for conducting any business, trade or occupation at a location where the conducting of such business, trade or occupation at such location is prohibited by the zoning ordinance of the Town.

Section 11. Display of License.

Every person required to pay a license tax or to obtain any tag or sign under the provisions of this ordinance shall keep the license tag or sign in a convenient place, and, whenever required to do so, shall exhibit the same to any authorized representative of the Town. No license measured by volume of business shall be required to be publicly displayed.

Section 12. Transferability.

Licenses issued under this ordinance shall be transferable, except where otherwise provided, but in no case shall any transfer of a license be legal or valid unless and until notice in writing of such transfer shall have been given to the Town Treasurer, who shall have approved the transfer in writing on the license. The notice shall state the time of the transfer, the place of business and the name of the person to whom transferred. The Town Treasurer shall keep a record of such transfers and shall submit a copy of each such transfer to the proper enforcement officer.

Section 13. Suspension of license.

The enforcement officer, unless otherwise specified, is hereby authorized and empowered to suspend any license issued under the provisions of this ordinance for violation of the terms of the license granted, and such suspension shall continue until the cause or causes are removed. Such action shall be reported immediately to the Town Council. 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.

Section 14. Expiration.

All licenses issued pursuant to this ordinance shall expire on the thirty-first day of December of each year, except where it is otherwise specifically provided.

Section 15. Policy concerning nonresident businesses, trades or occupations.

It is the declared intent of the Town to avoid either discriminating or protective license taxation as it affects any business, trade or occupation, regardless of location or type of transaction, and to this end businesses, trades or occupations carried on in part within the Town, but having no regularly constituted place of business therein, shall be subject to equal conditions and equal rates of license taxation as those businesses, trades or occupations having a regularly constituted place of

business with in the Town. In those cases involving nonresident businesses, trades or occupations, the license tax liability shall be measured by only that portion of the business, trade or occupation carried on within the Town.

Section 16. Combination of businesses, etc.

In those cases in which the conduct of the business, trade or occupation involves operations subject to two (2) or more license taxes as hereinafter set forth, the licensee shall be required to maintain separate accounts for each operation and shall be separately licensed for each operation; provided that the licensee may elect to maintain single account for gross receipts, in which case the license tax for the entire business shall be computed at the highest rate applicable to any part of the business.

ARTICLE III. LICENSE TAX

DIVISION I. GENERALLY

Section 17. Tax imposed on privilege of doing business.

Each and all of the license taxes imposed pursuant to this ordinance are in all cases imposed upon the privilege to doing business in the Town, including all phases and activities of the business, trade or occupation conducted in the Town.

Section 18. Levy and collection; license period; use of money received.

For the year beginning January 1, 1984, and ending December 31, 1984, and also for each and every year thereafter beginning with January first of each year and ending December thirty-first following, until otherwise changed, there are hereby levied and there shall be collected the annual license taxes hereinafter set forth in this ordinance, except as otherwise provided in this ordinance, on persons, firms, corporations, companies and associations conducting or engaging the support of the Town government, the payment on the Town debt and for other municipal purposes.

Section 19. Determination of license taxes of new businesses.

Whenever any person begins a business, trade or occupation on or after January first of the license year, so much of the license tax imposed by this ordinance as is based on gross receipts shall be measured by the applicant's estimate of gross receipts that will be made and received from the commencement of the business, trade or occupation to the end of the license year. Whenever a license tax is assessed on the basis of estimated gross receipts, every erroneous estimate thereof shall be subject to correction and the Town Treasurer shall assess such person with any additional license tax found to be true after the close of the license year or the Town Treasurer shall recommend to the Town Council the refunding of the amount of any excess payment.

Section 20. Proration of license taxes.

There shall be no abatement from or proration of any license tax imposed hereunder, except that any person who pays a flat rate license, and shall begin business after the beginning of the license tax year, shall pay to the Town a license tax for the whole of said year, but such portion of said license tax as the period between the first day of said year and the date of issuing the license shall bear to the whole year shall be deducted from the license tax to be assessed against said person for the privilege of doing the same business for the ensuing year when the same becomes payable, and except further that in computing said license tax, no deduction shall be made therefrom for any fractional part of a month. The foregoing provision shall not apply to any gross receipts licenses issued under this ordinance, or to any license tax computed upon the amount of sales or contracts made or done by the licensee during the preceding year, nor shall this provision apply to any such license taxes the proration of which is expressly prohibited under other sections of this ordinance.

Section 21. Corporations, partnerships, and sole proprietors.

When the business, trade or occupation is conducted by a corporation, partnership or sole proprietor, the license tax shall be imposed upon the gross receipts of the corporation, partnership or sole proprietor, and paid by it. When so paid, and also when paid by an individual employing persons who otherwise would be liable to a license, it shall be deemed to discharge the license tax liability of the officers and partners of such corporation or firm and of such persons employed by any employer who otherwise would be liable to such tax, insofar as the licensed business is concerned.

Section 22. When license tax due; extension of time.

All license taxes imposed by this ordinance shall be deemed to be due and payable on or before the thirty-first day of January of each license year, except as otherwise stated; provided, however that each license tax of one hundred dollars (\$100.00) or more, excluding any penalties, may be paid in two (2) equal installments, the first on or before January thirty-first and the second on or before July thirty-first. In all cases where the person shall begin the employment upon which a license tax is imposed under this ordinance at any time during the license year, and in all cases in which any person shall, after January thirty-first in any license year, commence any business or employment upon which a license tax is imposed by this ordinance, such license tax shall be due and payable at the time when said person shall commence business. Upon a written request from the person liable to a license tax, the Town Treasurer may for good cause shown, other than financial inability to pay such license tax, extend the time for payment without penalty for a period not exceeding thirty (30) days after the due date of the license tax; provided further that notice of such action shall be given in writing by the Town Treasurer to the proper enforcement officer.

Section 23. Interrogatories, other evidence used in determining amount of license tax.

As one of the means of ascertaining the amount of any license tax, the Town Council may propound interrogatories to each applicant and use such other evidence as it may procure. Such interrogatories shall be answered under oath.

Section 24. Oath of application.

Every person liable for a license tax under this ordinance, based upon the amount of his actual or probable gross receipts or graduate in any other way, shall, before he shall be granted a certificate for obtaining such license, be required to make oath in writing before a notary public or the Town Treasurer upon the forms to be prepared by the Town Treasurer, stating his business, occupation or profession, or any other matter that may be pertinent to the assessment of the tax on such license; provided, that in the case of an incorporated company, such oaths shall be made by the chief officers or agent resident in the Town or in charge of the business of said company, and in case of firms, by any member thereof.

Section 25. Assessment of additional license taxes.

Whenever the Town Treasurer shall ascertain that any person shall be assessed with an additional license tax pursuant to the provision so this ordinance, it shall be his duty to assess such person with such additional license tax. The Town Treasurer shall mail a copy of such assessment to the person against whom assessed and distribution of copies shall be further made as provided in Section 8(b). In the event the additional license tax so assessed shall not have been paid within thirty (30) days after such assessment, the Town Treasurer shall proceed to collect same as delinquent taxes.

Section 26. Records to be kept.

- A. Every person liable for a license tax under this ordinance which is based on gross receipts shall keep all records necessary to show and compute such gross receipts, and the report of the gross receipts shall be taken from such records. All such records and general books of account shall be open to in section and examination by any authorized representative of the Town.
- B. Each licensee whose license is measured by gross receipts shall be required to submit to the Town Treasurer, not later than January thirtieth of each year, a report of his gross receipts of the preceding year.
- C. If any license shall fail to maintain the records required in this section, the proper enforcement officer of the Town is hereby authorized and directed to estimate the taxpayer's gross receipts on the basis of the best evidence he can obtain and the Town Treasurer shall make an assessment on the basis of such determination.

Section 27. Gross receipts records – Town’s authority to audit and examine.

- A. The Town shall have the right and authority to audit and examine any return or report of gross receipts from any business, occupation or profession. In connection with such audit, the Town is further authorized and empowered to examine the records, books and papers of any person required by this ordinance to have a license.
- B. If it shall appear that any person has incorrectly reported or returned his gross receipts, the Town shall assess such person with the proper license tax, and if it shall appear that such gross receipts, or other matters pertinent to the license tax assessments have been willfully reported incorrectly or returned incorrectly, such person shall pay, in addition to such increased license tax assessed, a penalty of twenty-five (25) percent of such increased assessment; provided further, that any incorrect report or return shall be deemed prima facie willful.

Section 28. Same – Failure to produce.

- A. Any person who shall be liable for a license tax measured upon gross receipts shall, upon request of the Town Council, produce and exhibit to the Treasurer at the Treasurer’s office his records, books and papers pertaining to the gross receipts of such person. Any person failing to produce his records, books and papers upon request of the Town Council shall, in addition to any other liability imposed, suffer an immediate revocation of his license, if already issued, and if not already issued, no such license shall be issued unless or until such person shall have produce and exhibited to the Town Treasurer at the Treasurer’s office his records, books and papers pertaining to his gross receipts and unless or until such person shall have fully complied with the other provisions of this ordinance.
- B. Any person who shall refuse to permit the Town to examine and audit his records, books and papers pertaining to the gross receipts of such person shall be guilty of a violation of this ordinance.

Section 29. Penalty for late payment of license tax.

If any license tax imposed by this ordinance is not paid when the same is due and payable, there shall be added to said license tax a penalty of ten (10) percent of the amount of said license tax, such penalty to be in no case less than two dollars (\$2.00) and to be assessed and paid along with the license tax as part thereof.

DIVISION 2. FLAT RATE TAXES

SECTION 30. Alcoholic beverages and beer.

- A. Each person who shall engage in and/or conduct on his own account or as agent or employee of another any of the following businesses, acts or privileges defined in the “Alcoholic Beverage Control Act” approved by the General Assembly of Virginia, on March 07, 1934, and subsequent amendments thereto, shall pay the following annual license taxes for the manufacture, bottling and/or selling of alcoholic beverages and beer as defined in said act:

- 1. Distiller’s license \$1,000.00

No such license tax shall be required of any person who shall manufacture not more than 5,000 gallons of alcohol or spirits or both during a license year.

- 2. Winery license\$1,000.00
- 3. Brewery license.....\$1,000.00
- 4. Bottler’s license.....\$500.00
- 5. Wholesale beer dealer’s license.....\$125.00
- 6. Wholesale wine distributor’s license.....\$125.00
- 7. Wholesale druggist’s license.....\$10.00

- 8. Retail on-premises beer and wine license.....\$25.00
- 9. Retail off-premises beer and wine license.....\$25.00
- B. No license shall be issued under this section until the person applying of the same shall secure the proper state license.
- C. Each license issued under this section shall designate the place where the business of the licensee shall be carried on, and a separate license will be required for each separate place of business.
- D. No license issued under this section shall be transferable from one person to another, but may be amended to show a change in the place of business.

Section 31. Bail Bonds.

For every license for persons furnishing bail bonds for cash, or by any other method, and making a charge for such services, there shall be paid a license tax of \$75.00 per year, which shall not be prorated or transferred.

Section 32. Bank Franchise Tax.

The specific license tax on every bank as defined in Section 58-485.01 of the Code of Virginia, for the privilege of doing business in the Town shall be eighty (80) per centum of the State rate of franchise tax set forth in Section 58-485.06 of the Code of Virginia. In the event that any bank located within the boundaries of the Town is not the principal office, but is a branch extension or affiliate of the principal office located outside the Town, the tax upon such branch shall be apportioned as provided in Section 58-485.012 of the Code of Virginia.

Section 33. Billposters.

For every billposter license, there shall be license tax of \$75.00 per annum. All persons who post or distribute notices, bills, labels, etc., for compensation shall be construed as billposters, provided, however, that persons advertising goods to be sold and delivered by merchants doing business in the Town shall not be considered billposters.

Section 34. Billiard and poolrooms.

For every person keeping a billiard or poolroom, the license tax per annum shall be 435.00 on the first table; \$25.00 for the second table; and \$20.00 for each table kept in excess of two.

Section 35. Boarding and lodging houses, tourist homes.

For every person operating a boardinghouse or lodging house, there shall be a license tax of \$10.00 per annum; provided that such license tax shall apply only to such boardinghouses where more than

Section 36.

Section 37.

Section 38.

Section 39.

Section 40. Canvassers, solicitors and vendors.

Every person engaged in canvassing, soliciting and vending shall pay an annual license tax of seventy-five dollars (\$75.00)

Section 41. Carnivals, Circuses, Speedways, etc.

- A. For every license to operate a carnival or circus or other similar organization, there shall be paid a license tax of one hundred fifty dollars (\$150.00) for each day an exhibition is given in the Town; provided, however, that when a

license is taken out for a week or six (6) days, and the amount required paid in advance to proper officials, the tax for the same shall be seven hundred fifty dollars (\$750.00).

- B. No carnival or circus which is produced or operated or owned primarily by amateurs who are residents of the Town and the gross income of which insures exclusively to the benefit of a school, church or fire department, or of any locally sponsored nonprofit organization operate for charitable and benevolent purposes shall be subject to any license tax, but such carnival or circus shall be required to apply for and receive a license pursuant to this section.
- C. A circus or carnival which is sponsored by a local nonprofit organization operated for charitable and benevolent purposes shall be subject to a license tax of twenty-five dollars per day of operation.
- D. For the purposes of this section, the definition of a carnival shall include any type of show or exhibition mentioned and described in section 59-283 of the Code of Virginia, as amended.

Section 42. Commission merchants.

The license tax on each commission merchant shall be forty dollars (\$40.00), not prorated.

Section 43. Dance halls.

For every person operating a room to be kept or hired for a dance hall, there shall be paid a license tax of one hundred dollars (\$100.00). Said tax shall not be applied if the dance hall is used only by a non-profit, civic purpose organization for an event no more often than once per year.

Section 44. Detectives.

For every person engaged in detective work in the Town, there shall be paid a license tax of fifty dollars (\$50.00), not prorated.

Section 45. Fortunetellers, etc.

For every person engaging in the business of a fortuneteller, clairvoyant, phrenologist, spirit medium, astrologist, hypnotist or palmist, there shall be paid a license tax of \$750.00 a year and the same shall not be transferable or prorated.

Section 46. Itinerant vendors.

- A. On all persons bringing to and exhibiting for sale to consumers at retail in the Town in railroad cars, in temporary places or fixed places of sale, fruits and goods or merchandise, as bankrupt, consigned trustee, railroad wreck, fire, slaughter stock, leftover exposition stock or sale of like character, and on all itinerant vendors doing business in the Town, a license tax of \$225.00 per week shall be assessed. No license under this section shall be issued for a fraction of a week.
- B. "Itinerant vendors" as used in this section shall be construed to mean and include all persons, whether principal, agent or salesman, who engage in temporary or transient business in the Town in one or more places, and who for the purpose of carrying on such business, her, lese or occupy any building, structure or railroad car for the exhibition or sale of such fruits, goods or merchandise.

Section 47. Junk, secondhand articles.

- A. On every license to a person trading in any kind of secondhand articles, junk, old metal, rags or other like commodities, the license tax shall be \$150.00; and for each canvasser or agent canvassing the Town for the purpose of buying junk or other matter for junk dealers or themselves, \$30.00.
- B. Any person doing business under this section shall give bond in the penalty of \$200.00 for his faithful compliance with the law, which bond shall be delivered to the Town Treasurer upon issuance of the license.

Section 48. Manufacturer's sales agents.

On every person acting or doing business as a manufacturer's sales agent, there shall be a license tax of \$75.00, not prorated.

Section 49. Patent medicines.

On every license to a person advertising medicine specialties or to sell patent medicines or other such articles, whether manufactured in this or any other state or territory, there shall be a license tax of \$150.00, not prorated; provided, that the license tax when paid shall not allow the medicine to be sold on the streets of the Town; provided further, that this license tax shall not apply to any druggist or apothecary doing business in the Town carrying a regular stock of drugs and medicine.

Section 50. Pawnbrokers

- A. License fee. On every license to a pawnbroker, the license tax shall be one hundred dollars (\$100.00), not prorated.
- B. Scope of license. Such license shall not authorize the holder thereof to sell any goods or things, except unredeemed pledges at a statutory auction sale thereof. A pawnbroker desiring to purchase and sell, at retail, shall secure and pay for, in addition to the pawnbroker's license, a retail merchant's license as provided for in this ordinance.
- C. Records to be kept. Pawnbrokers doing business in the Town shall, in addition to the duties required of them under the state law, keep a book and file a copy of same daily with the Town Treasurer at his office in which book shall be plainly written the following information:
 - 1. A complete and accurate description of the foods, articles or things purchased, including number of items:
 - 2. The time and date of receiving the same:
 - 3. The amount of money paid for the same; and
 - 4. The name and complete and accurate address of the person selling the foods, articles or things, which information shall be taken from a valid driver's license or special identification card issued by the state division of motor vehicles, together with a particular physical description of such person.
- D. Availability of records. The register required to be maintained by this section shall be open to inspection by any federal, state or local law enforcement officer during business hours.
- E. Search by law enforcement officers. Every pawnbroker and every person in the employ of a pawnbroker shall admit to his premises during business hours any federal, state or local law enforcement officer to examine any item purchased and to search for and to take into possession any article known by him to be missing or known or believed by him to have been stolen.
- F. Number of pawnbrokers. The number of pawnbrokers doing business within the corporate limits of the Town of Jarratt shall be limited to five (5) at any time.

Section 51. Peddlers.

- A. Any person who shall carry from place to place any goods, wares or merchandise, and offer to sell or barter same, or actually sells or barter same, shall be deemed to be a peddler. Any delivery made on the day of sales shall be construed as equivalent to delivery at the time of sale. Any person claiming exemption from the provisions of this section 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 claim other than her mere statement, voiced 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 section. In any prosecution for a violation of this section, the claim aforesaid must be corroborated by satisfactory evidence.
 - 1. Peddlers – wholesale: By virtue of the authority conferred in section 192a of the Tax Code of Virginia, there shall be a license tax of \$100.00 for each truck or vehicle used by any peddler, who may sell and deliver at the

same time to licensed dealers and retailers, except a farmer, a dealer in forest products, a producer or a manufacturer taxable on capital by this state; provided, further, that this license tax shall not apply to persons, firms or corporations properly licensed and doing business in the Town.

2. Peddlers –retail: Peddlers of goods, wares or merchandise, on foot, \$225.00; peddlers of goods, wares or merchandise, other than on foot, \$500.00; peddlers of meat, milk, butter, eggs, poultry, fish, oysters, game, vegetables, fruits or other family supplies of a perishable nature, not grown or produced by the peddler, for each vehicle, \$75.00.
- B. No peddler's license shall be required of dealers in ice, wood or coal, who peddle same from vehicle, provided such dealers have taken out merchant's licenses.
- C. Nothing contained in this section shall be construed as imposing any license tax upon a person selling farm or domestic products within the Town when the products to be sold are grown or produced by such person, but proof shall be shown that such products are so raised by the party offering them for sale. Before any license shall be issued to any person to be a grower, producer or manufacturer, said licensee shall first file with the Town Treasurer a written statement duly sworn to and attested to by a notary public or justice of the peace of his community, setting out in full and in detail the facts claimed to make said applicant a grower, producer or manufacturer, and no license shall be issued by the Town Treasurer until said certificate, duly sworn to, shall first be produced and filed. The name, address and occupation of the applicant and the witness who executes the certificate shall be given in full.
- D. Not license under this section shall park his truck, wagon, cart or vehicle within the business district or at any location upon any street or public place in the Town for a longer period than fifteen minutes nor within one hundred feet of any store, shop or stand from which similar merchandise is sold, or in any block for a longer period than one hour in any day to sell and deliver any article which he might offer for sale from house to house, except in such defined areas as may be specifically set aside by the Town council for sale of such merchandise.
- E. It shall be the duty of the police officers and other officers of the Town to fully enforce the provisions of this section to have warrants issued against any person violating the same.

Section 52. Popcorn machines.

On every popcorn or other like machine operated on the streets or in the stores, there shall be a license tax of 43.75 and this license tax shall not be prorated nor transferred; provided, however, that this license tax shall not apply to any person who has a merchant's license.

Section 53. Skating rinks.

On every person operating a skating rink, there shall be a license tax of \$75.00 per annum, not prorated.

Section 54. Taxicab operators.

The license tax on every person for the privilege of transporting baggage or passengers for hire along the public streets and highways of the Town by means of vehicles, not operated over fixed routes or by schedules, shall be \$30.00 for each vehicle used for passengers.

Section 55. Yard sales, garage sales, attic sales, etc.

For every person conducting a periodic (i. e. more than twice per calendar year) yard sale, garage sale, attic sale or similar activity at which excess household furnishings, chattels and personal belongings are offered for sale, there shall be paid a license tax of \$5.00 per day.

DIVISION III. TAXES BASED ON GROSS RECEIPTS

Section 56. Minimum license tax.

The minimum license tax on all businesses and professions measured by gross receipts shall be \$30.00, which amount shall be absorbed into the total tax when such tax exceeds \$30.00 at the applicable rate.

Section 57. Amusements

Every person conducting, operating or engaging in any of the following businesses, trades or occupations shall pay an annual license tax of \$0.08 for each \$100.00 of gross receipts in said business, trade or occupation for the preceding calendar year:

- Arcade or building devoted to general amusement or entertaining
- Auditorium (to a maximum tax of \$1,000.00)
- Cable television
- Coliseum (to a maximum annual tax of \$1,000.00)
- Garden, display or amusement
- Golf driving range
- Miniature gold
- Movie Theater
- Park athletic field (operated for profit)
- Riding academy
- Shooting gallery
- Skating rink
- Swimming pools open to the public
- Other amusements and entertainments

Section 58. Business service occupations.

Every person conducting, operating or engaging in any part of the following businesses, trades or occupations shall pay an annual license tax of \$0.08 for each \$100.00 of gross receipts in said business, trade or occupation for the preceding calendar year:

- Airport
- Erecting, installing, removing or storing awnings
- Hauling or transfer, not in connection with taxicab business
- Impounding lot
- Job printing, printing shop, bookbinding, duplicating processes
- Leasing films for compensation
- Packing, crating, shipping, hauling or moving goods or chattels for others
- Parking lot
- Public garage
- Renting airplanes
- Renting bicycles
- Radio station
- Storage, all types
- Theater
- Title plant or abstracting, other than licensed attorney
- U-drive-it firm or business
- Vehicular advertising, electric advertising, bus advertising, other advertising

Other business service occupations.

Section 59. Contractors and contracting

Every person conducting, operating or engaging in any of the following businesses, trades or occupations shall pay an annual license tax of \$0.16 for each \$100.00 of gross receipts in said business, trade or occupation for the preceding calendar year:

- Air conditioning
- Brick contracting, stone and other masonry
- Building
- Cement
- Dredging, sand and gravel
- Electrical
- Exterminating rats, vermin, termites, etc.
- Floor scraping or finishing
- Foundations
- Fumigating or disinfecting
- Interior decorating
- Paint, paper decorating
- Plastering
- Plumbing, heating, steam fitting, gas fitting
- Road, street, bridge, sidewalk, curb and gutter
- Sewer drilling and well digging
- Structural metal
- Tile, glass, flooring, floor covering
- Wrecking, moving, excavating
- Other contractors and contracting

Section 60. Loan companies

Every person, except national banks, who shall lend money shall pay a license tax of \$0.145 per \$100.00 of their gross receipts.

Section 61. Personal service occupations

Every person conducting, operating or engaging in any of the following businesses, trades or occupations shall pay an annual license tax of \$0.08 for each \$100.00 of gross receipts in said business, trade or occupation for the preceding calendar year:

A. The business of operating a:

- Barbershop
- Beauty parlor
- Chartered club
- Hairdressing establishment
- Hotel
- Turkish, Roman or other like bath or bath parlor.

B. The business of:

- Addressing letters or envelopes
- Cleaning chimneys, furnaces
- Furnishing ambulance service
- Furnishing clean diapers
- Furnishing house cleaning service
- Furnishing messenger service, except telegraph or telephone messenger service

Furnishing statistical service
Operating a kennel or small animal hospital
Operating a scalp-treating establishment
Renting any kind of tangible personal property
Renting or furnishing automatic washing
Supplying clean linens, coats, aprons, towels, uniforms
Bottle exchange
Correspondent establishment or bureau
Dental laboratory
Embalmer, undertaker
Laundering, cleaning, pressing or dyeing establishment
Nurses' registry
Photographer
Physicians' registry
Picture framing or gilding
Private school (other than religious and nonprofit)
Other personal service occupations

Section 62. Professional occupation

Every person conducting or engaging in any of the following occupations shall pay an annual license tax of \$0.08 for each \$100.00 of gross receipts in said occupation for the preceding calendar year:

Accountant, public
Advertising agent or firm
Air-conditioning engineer
Appraiser or evaluator of real estate for others for compensation
Architect, landscaper
Artist
Assayer
Attorney-at-law
Auctioneer, all types
Auditing company or firm
Broker, any type other than pawnbroker
Blue printer
Bookkeeper, public
Chemical engineer
Chemist
Chiropodist
Chiropractor
Civil engineer
Consulting engineer
Collection agent or agency
Common crier
Contracting engineer
Dentist
Doctor or medicine
Electrical engineer
Furnisher of domestic help or clerical help, labor or employment
Homeopath
Industrial engineer
Land agent, rental agent
Lumber measurer

Mercantile agent or agency
Mechanical engineer
Metallurgist
Mining engineer
Naturopath
Neurologist
Oculist
Optometrist or optician
Orthodontist
Osteopath
Patent attorney or patent agent
Physician
Physiotherapist
Public relations counselor
Public stenographer
Furnisher of publicity service, booking agent, concert manager
Radio engineer
Recorder or proceedings in any court, commission or other organization
Refrigerator engineer
Sales agent or agency
Sculptor
Surveyor
Surgeon
Veterinarian
Other professional occupations

Section 63. Repair service occupations

Every person conducting, operating or engaging in any of the following businesses, trades or occupations shall pay an annual license tax of \$0.08 for each \$100.00 of gross receipts in said business, trade or occupation for the preceding calendar year:

Auto repair, engine repair of all types
Bicycle repair
Business and office machines repair
Clothes, hats, carpets or rugs, repair of
Furniture, upholstery, repair of
Gunsmith, gun repairing
Machine shop, boiler shop
Mattresses, repair of
Nickel and chrome plating
Paint shop, other than contactor
Piano tuning
Radios, refrigerators, electrical appliances, home appliances, repair of
Reweaving
Road machinery, farm machinery, repair of
Saws, tools, repair of
Scales, repair of
Shades, repair of
Shoe repair
Tire repair
Toys, repair of
Umbrellas, harness, leather goods, repair of

Washing or cleaning of automobiles
Watches, clocks, repair of
Welding shops
Other repair services not otherwise taxed.

Section 64. Retail merchants

Every person conducting, operating or engaging in any of the following businesses, trades or occupations shall pay an annual license tax of \$0.08 for each \$100.00 of gross receipts in said business, trade or occupation for the preceding calendar year:

Aircraft or aircraft parts
Antiques
Auto accessories, tires or batteries
Auto sales, motor vehicle dealers
Bakeries, caterers
Bicycles
Boats, motors
Books, stationery
Building materials
Candy, nut stores
Cigar, tobacco stands, newsstands
Clothing not specified elsewhere
Coin-operated vending machines
Confectioneries
Custom tailors
Dairy products
Delicatessens
Dentures
Department stores
Draperies, curtains, upholstery
Drugs
Dry goods stores
Eggs, poultry
Family clothing
Farm equipment
Filling stations
Fish, seafood markets
Floor covering
Florists
Fruit stores, vegetable markets
Fuel, ice
Furniture
Furriers
Garden supplies
General stores
Gifts, novelties, souvenirs
Grocery
Hardware
Heating, plumbing, electric equipment
Hog, grain, feed, seed
Hosiery
Jewelry

Livestock dealers
Luggage
Lumber goods
Meat markets
Men's and boy's clothing
Millineries
Motorcycles
Musical instruments
Office, store, appliance supplies
Optical
Paint, glass, wallpaper
Photographic supply, equipment
Radio or household appliances
Ready-mixed concrete
Restaurants, eating places, nightclubs
Secondhand stores, other than junk
Scientific, medical supplies
Shoes
Soda fountains
Sporting goods
Used cars
Variety stores
Workmen's clothing
Other retail stores and retail merchants.

Section 65. Wholesale merchants.

Every person conducting, operating in any of the following businesses, trades or occupations shall pay an annual license tax of \$0.05 for each \$100.00 of his purchases in said business, trade or occupation for the preceding calendar year:

Automotive
Chemicals
Clothing, furnishings
Coal, coke
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 and supplies
Metals and metalwork
Other goods, wares, merchandise
Paper and paper products
Seafood
Soft drinks
Sporting goods
Tobacco and tobacco products (except leaf tobacco)
Waste materials
Other wholesale merchants

Section 66. Vending machines.

- A. There is hereby imposed an annual license tax of seventy-five dollars (\$75.00) on every operator of coin-operated or coin-in-the-slot type vending machines. The term "operator" means any person, firm or corporations selling, leasing, renting or otherwise furnishing or providing a coin-operated machine or device operated on the coin-in-the-slot principle; provided, however, the term "operator" shall not include a person, firm or corporation owning less than three (3) coin machines or operating such machines on property owned or leased by such person, firm or corporation.
- B. The coin machine operator's license tax imposed above shall not be applicable to operators of weighing machines, automatic baggage or parcel checking machines or receptacles, not to operators of vending machines which are so constructed as to do nothing but vend goods, wares and merchandise or postage stamps or provide service only, nor to operators of viewing machines or photo mat machines, nor operators of devices or machines affording rides to children or for the delivery of newspapers.
- C. In addition, there is hereby imposed a gross receipts tax on the gross receipts actually received from any coin-operated machines or devices that are operated within the Town. Reference is made to sections 56 through 66 of the Ordinance for applicable rates.
- D. No license shall be issued to any person for permission to use slot or vending machines for any purpose which is prohibited by law. Any license issued under this section shall stand forthwith revoked upon legal proof that such machines are being used in any illegal manner whatsoever; the order of revocation of said license to be entered by the Town Council after investigation. No license issued pursuant to the provisions of this section shall be transferable, except that a transfer of such license shall be legal when the business is sold by a person to another, provided the machine remains at the same place, stall or stand for which the license was originally issued, and that the provisions of this ordinance are otherwise complied with.
- E. In addition, if any person, firm or corporation violates the provisions of this section or shall fail to obtain the required licenses, then the machine or other device, upon conviction of the person, firm or corporation so violating the section shall become forfeited to the Town.

Section 67. Utility Franchise Tax

- A. Pursuant to Section 58-578 of the Code of Virginia, every person engaged in the business of providing telephone and telegraph communications in the Town shall pay for the privilege an annual license tax equal to one-half of one percent of the gross receipts during the next preceding calendar year, as herein above defined, from business accruing to such person from such business in the Town; provided, however, charges for long distance telephone calls shall not be considered receipts of business in the Town.
- B. Pursuant to Section 58-603 of the Code of Virginia, every person furnishing heat, light, power and gas for domestic, commercial and industrial consumption in the Town shall pay for the privilege an annual license tax equal to one-half of one percent of the gross receipts, as hereinabove defined, of such business derived from within the Town during the next preceding calendar year, excluding such service furnished to other electric utilities for resale.

Section 68 Exemptions

Notwithstanding any of the aforesaid provisions, the said license tax applications may be declared exempt as to any business or individual by order by the Town Council, for good cause shown.

Section 69 Effective Date

This ordinance was duly considered, following a required public hearing on May 16, 1983, and was adopted by the Town Council by Jarratt, Virginia, at its regular meeting held on June 20 1983.

Town of Jarratt

P O Box 336, Jarratt, Virginia 23867

Application for Town Business License

License fees are due on or before January 31. A 10% penalty is added after January 30. Anyone not purchasing a license by January 31 will be subject to being charged with a misdemeanor and on conviction thereof shall be punished accordingly.

For Period Beginning _____, 20__ and Ending December 31, 20__

Social Security or Fed. ID# _____ Phone _____

Applicant _____

Business Name _____

Address _____

Trading as _____ Individual _____ Partnership _____ Corporation

(Gross receipts shall mean that amount reported the Virginia Department of Taxation or other taxing authority as gross receipts for the preceding year from any business, profession, trade, occupation, vocation, calling or activity, including fees, commissions, brokerage charges and rentals, and property of any kind. Amount paid to State for retail sales or use tax should not be included in Gross Receipts)

| Type of Business | License Tax on Gross Receipts | Gross Receipts | Amount |
|----------------------------------------------------------------------------|--------------------------------------|----------------|--------|
| Contractors | .16 per \$100 Gross | _____ | _____ |
| (Contractors must submit Certificate of Workers' Compensation Insurance) | | | |
| Amusements | .08 per \$100 Gross | _____ | _____ |
| Business Service Occupation | .08 per \$100 Gross | _____ | _____ |
| Personal Service Occupation | .08 per \$100 Gross | _____ | _____ |
| Professional Occupations | .08 per \$100 Gross | _____ | _____ |
| Repair Service Occupations | .08 per \$100 Gross | _____ | _____ |
| Retail Merchants | .08 per \$100 Gross | _____ | _____ |
| Wholesale Merchants | .05 per \$100 Gross | _____ | _____ |
| Pool Tables – First Table \$35.00, \$25.00 second table \$20.00 on balance | | | _____ |
| Beer and Wine on and off premises | \$25.00 | | _____ |
| Mixed Beverage | TBD | | _____ |
| Peddlers Retail on foot \$225.00, on vehicle \$500.00 | | | _____ |
| | After January 31 – 10% penalty added | | _____ |
| | Total | | _____ |

I certify that the above information is correct to the best of my knowledge.

Signed _____ Printed _____