

ORDINANCE

Parksley No. 94-1

At the regular meeting of the Council of the Town of Parksley, Virginia, 14th day of February, 1994, the Mayor and all members of the Council were present, the following Ordinance was adopted by vote as follows:

Ayes: Rick Chase, Mark Rew, Richard Lewis, and Braxton Parks

Nays: Carl Thornton; and Frank Russell abstained

ORDINANCE AMENDING ORDINANCE NO. 1-88, DATED MARCH 14, 1988

BE IT ORDAINED by the Town Council of Parksley, Virginia that the license tax on persons, firms or corporations and subjects thereafter named, shall be as follows in the Town of Parksley, Virginia, for the year 1994 and each year thereafter until repealed or amended.

- Sec. 1 Annual license tax imposed.
 - Sec. 2 License tax schedule.
 - Sec. 3 Wholesale Merchants
 - Sec. 4 Coin Operated Amusements
 - Sec. 5 Fortune Tellers
 - Sec. 6 Peddlers
 - Sec. 7 Operating business, etc. without license; license tax for first year of operation.
 - Sec. 8 Annual statements of gross receipts: when license taxes due and payable.
 - Sec. 9 Assessment of tax and penalty upon failure to file return.
 - Sec. 10 Expiration
 - Sec. 11 Penalties for failure to renew expired license.
 - Sec. 12 Applicability of state law.
 - Sec. 13 Exemption
- Sec. 1 Annual license tax imposed.

Every person engaged in any of the classes of enterprise businesses, trades, professions, occupations or callings described herein shall pay an annual license tax for the privilege of engaging in each such business, trade profession, occupation or calling in the town.

- Sec. 2 License tax schedule.

All license taxes except as otherwise specified herein shall be \$30.00 or the following rates for the classes of enterprise listed, whichever is greater:

Business License 94-1

(a) For CONTRACTING and persons constructing for their own account for sale, five (05) cents per one hundred dollars of gross receipts.

(b) For RETAIL SALES, Eight (08) cents per one hundred dollars of gross receipts.

(c) For FINANCIAL, REAL ESTATE and PROFESSIONAL SERVICES, Twelve (12) cents per one hundred dollars of gross receipts.

(d) For REPAIR, PERSONAL and BUSINESS SERVICES and all other business and occupations not specifically included in the three previous classes of enterprise, or exempted by law, ten (10) cents per one hundred dollars of gross receipts. The rate limitations prescribed in this section shall not be applicable to license taxes on wholesale, coin operated amusements, fortune tellers and peddlers which are covered herein pursuant to Virginia Code (1950) section 58.1-3706(4).

Sec. 3 WHOLESALE MERCHANTS

The annual license tax for wholesale merchants shall be Five (05) cents per \$100. of purchases.

Sec. 4 COIN OPERATED AMUSEMENTS

For the operation of ten (10) or more coin operated amusement machines the annual license tax shall be Two Hundred Dollars (\$200.) per year.

For the operation of less than ten (10) coin operated amusement machines the annual license tax shall be Thirty Dollars (\$30.).

Sec. 5 FORTUNE TELLERS

All persons engaged in fortune telling as such is defined in Virginia Code (1950) Section 58.1-3726 shall pay an annual business license tax of Five Hundred Dollars (\$500.).

Sec. 6 PEDDLERS

Any person transacting business within the Town as a peddler as such is defined by Virginia Code (1950) Section 58.1-3717 shall pay an annual business license tax of Thirty Dollars (\$30.).

Sec. 7 Operating business, etc., without license; license tax for first year of operation.

If any person shall commence to prosecute any business, trade, profession, occupation or calling without a license, such person shall be deemed guilty of a misdemeanor and shall, conviction thereof, be punished by a fine not to exceed One Thousand Dollars (\$1,000.), or by imprisonment in jail for a period of not more than thirty (30) 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 relieve any such person from the payment of the license tax prescribed herein.

The license tax for the first year, or part of year of operation shall be Thirty Dollars (\$30.).

Sec. 8 Annual statements of gross receipts; when license due and payable.

Every person subject to this chapter shall provide to the Town Clerk, no later than May 1 of each calendar year, the gross receipts for the business, trade, profession occupation or calling for the previous calendar year, as such is reflected on Internal Revenue Service Schedule C. The Town clerk shall issue bills for business licenses on or before June 1 of each year, and such license taxes shall be payable on or before June 30 of each year.

Sec. 9 Assessment of tax and penalty upon failure to file return.

If any person shall, on demand, fail or refuse to file with the Town clerk the information necessary to enable him to assess a license tax according the basis provided in this chapter, the Town clerk shall assess such license tax upon the best information he can obtain, adding thereto a penalty of ten percent (10%) of the amount of the license tax originally due and payable if the violation of this chapter continues for more than one month.

Sec. 10 Expiration.

Any license issued pursuant to this chapter shall expire on April 30 of the year for which it is issued.

Sec. 11 Penalties for failure to renew expired license.

If any person shall continue the business, trade, profession, occupation or calling after the expiration of a license previously issued, without obtaining a new license, such person shall, if such failure to obtain a new license is continued for one month, be subject to a penalty of 10% of the amount of such license tax which was due and payable at the beginning of such month, in addition to the license tax imposed by this chapter. If such failure to obtain a

new license is continued for a period of longer than one month, such person shall be deemed guilty of a misdemeanor and shall, on conviction thereof, be punished as provided in Section 7 above.

Sec. 12 Applicability of state law.

Any matter not covered in this chapter shall be regulated by Chapter 37 of Title 58.1 of the Code of Virginia, dealing with local licenses.

Sec. 13 Exemption

The provisions of this ordinance shall not apply to any organization or entity which has qualified as a charitable organization or entity under section 501 (C) (3) of the Internal Revenue Code.



Thomas W. Young, Mayor



Denise L. Bernard, Clerk