

Ordinance No. 16

AN ORDINANCE IMPOSING AND LEVYING LICENSE TAXES FOR THE YEAR BEGINNING JANUARY 1, 1972, AND ENDING DECEMBER 31, 1972, AND ALSO EACH AND EVERY YEAR THEREAFTER BEGINNING WITH JANUARY 1, OF EACH SUCH YEAR AND ENDING WITH DECEMBER 31 FOLLOWING UNTIL OTHERWISE CHANGED, FOR THE PURPOSE OF PROVIDING FUNDS FOR THE OPERATION OF THE COUNTY GOVERNMENT, PAYMENT OF THE COUNTY DEBT, AND FOR OTHER GOVERNMENTAL PURPOSES, PROVIDING FOR THE COLLECTION OF SAID LICENSE TAXES, AND PROVIDING PENALTIES.

WHEREAS, it is necessary for the usual daily operation of the various departments of the county government, that provision be immediately made for imposing and levying the following license taxes in order that the same may be effective on January 1, 1972, pursuant to Section 58-266.1 of the Code of Virginia, 1950, as amended.

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of James City County: That in order to provide necessary funds for the usual daily operation of various departments of the county government and to provide funds necessary for debt retirement and other necessary expenditures in the rendering of the various services to the citizens of the county they hereby adopt and ordain the following ordinance entitled "An Ordinance imposing and levying license taxes for the year beginning January 1, 1972, and ending December 31, 1972, and also for each and every year thereafter beginning with January 1 of each such year and ending with December 31, following, until otherwise changed; for the purpose of providing funds for the operation of the county government, payment of the county debt, and for other governmental purposes; providing for the collection of said license taxes, and providing penalties, "to-wit:"

ARTICLE I - GENERAL PROVISIONS

Section 1. Levying of License Taxes:

For the year beginning January 1, 1972, and ending December 31, 1972, and each and every year thereafter beginning January 1 of each such year, and ending with December 31 following, until otherwise changed, there are hereby imposed and levied, and there shall be collected, for each of said years, until otherwise changed, the annual license taxes hereinafter set forth in this ordinance, except as otherwise provided in this ordinance, on persons, firms, corporations and associations, conducting or engaged in the businesses, occupations or professional employments in James City County hereinafter set forth in this ordinance; which said license taxes shall be for the purpose of providing funds for the operation of the county government, the payment of the county debt, and for other governmental purposes.

Section 2. Application for License:

Every person, firm or corporation desiring to obtain a license to prosecute any business, employment, profession, or to do anything for which a license is required shall make application therefor in writing to the Commissioner of the Revenue in which shall be stated the date of beginning and nature of said business, employment, profession, or thing to be done, the address or place where it is proposed to be prosecuted, and such other information as may be required and shall make statement as is required by this ordinance. The Commissioner of the Revenue 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 prosecute the business, employment, profession or thing to be done therein named, which license shall not be valid or effective unless and until the tax required shall be paid to the County Treasurer, as collector of county taxes and levies, and such payment shall be shown on said license; and, if it be 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.

Section 3. Penalty for Not Making Applications:

Any person, firm or corporation doing business, carrying on any trade or calling, or practicing any profession within James City County, and any person, firm or corporation who shall open an office for a place of business, or who shall by use of signs or otherwise advertise any trade, business or profession within said county, shall make application to the Commissioner of the Revenue for the license due under this ordinance, as prescribed in Article 1, Section 1; and any person, firm or corporation failing to make such application shall be subject to a fine of not less than \$25.00 nor more than \$300.00 as the Judge or Jury may determine. It shall be the duty of the Commissioner of the Revenue to keep a record of all such applications.

Section 4. Licenses - When Due and Payable:

All licenses imposed by this ordinance except as otherwise herein provided shall be deemed to be due on the date of the beginning of the business, employment or profession by the person, firm or corporation entering into the business, employment or profession held liable for licenses under this ordinance. Any person, firm or corporation prosecuting any licensable business, employment or profession on or before January 1, 1972, or license years thereafter, shall submit to the Commissioner of the Revenue any and all information pertinent to the issuing of

licenses as set forth in this ordinance on or before the tenth day of January of said year and said license tax shall be paid to the County Treasurer, as collector of county taxes and levies, on or before the twenty-eight day of February except as otherwise herein provided and any person, firm or corporation beginning a business, employment or profession on any date other than January 1 of any year, unless otherwise stated, shall file with the Commissioner of the Revenue application for license covering such business, employment, or profession within ten (10) days after date of beginning of said business, employment or profession and said license tax shall be paid to the County Treasurer, as collector of county taxes and levies on or before the expiration of one (1) month.

Section 5. Penalty for Non-Payment of License Tax:

Any person, firm or corporation conducting any business, occupation or profession, or doing other things for which a license tax is required under this ordinance, without applying for and obtaining such license as set forth in Article 1, Section 4 of this ordinance, or who shall fail to obtain any tag or sign required under this ordinance shall be subject to a fine of not less than \$25.00 nor more than \$300.00 and each day of default shall constitute a separate offense.

Such conviction shall not relieve any such person, firm or corporation from the payment of any license tax imposed by this ordinance.

In addition to the above fine, if any license tax imposed by this ordinance is not paid within the time prescribed in Article 1, Section 4, there shall be added to said license tax a penalty of 10%, such penalty in no case to be less than \$2.00 and to be assessed and paid along with said license tax as a part thereof.

Section 6. Separate License for Each Place of Business:

Any person, firm or corporation doing 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 place, stall or stand shall constitute a separate and distinct place of business and shall pay a license tax as provided for under this ordinance, except, that any person, firm or corporation prosecuting a business in more than one definite place of business and keeping one set of records for the accumulated transactions, may take out a minimum license on each location other than the main place of business and may enter as a deductible item on application for license for the main branch of

business the amount of sales for which license or licenses have been issued for other place or places of business. This privilege, however, shall not be extended to any person, firm or corporation who shall become liable for a distributor's license as hereinafter imposed by this ordinance.

Section 7. Separate License for Each Class of Business:

Every person, firm or corporation engaging in more than one business, occupation or profession for which license taxes are imposed by this ordinance, shall be assessed with and shall pay the license prescribed for each of such classes of business, occupation or profession.

Provided, however, that where a person, firm or corporation engages in two or more such businesses, occupations, or professions at a single place of business, each of which such businesses, occupations or professions is taxable at the same rate on the sales or gross receipts thereof, the sales or gross receipts of such businesses, occupations or professions may be consolidated, computed and reported as one item, and only one license tax based on said consolidated amount shall be paid. Every person, firm or corporation whom or which engages in two or more such businesses, occupations or professions at a single place, when the taxable rate differs, may consolidate the sales or gross receipts thereof, and apply for one license to cover the prosecutions of the consolidated businesses, provided that such license shall be issued on the tax assessed on the higher rate. In such cases the license receipt shall show the respective businesses, occupations or professions that are covered by such consolidated license taxes.

Section 8. Proration of Licenses:

In the event any person, firm or corporation required to pay a license tax under the provisions of this ordinance where the license tax is not measured by gross receipts, gross sales, gross purchases, gross commissions, gross contracts, or orders, or graduated in any other way, shall begin any business, occupation or profession after January 1 of the license year, the license tax shall be prorated on a monthly basis, 1/12 of the annual license tax to be assessed for each month or portion thereof for the remainder of the license year except as otherwise herein provided.

No such license tax shall be subject to such proration where the license tax for the whole year is \$20.00 or less.

Section 9. License Tax on Beginners:

For the purpose of ascertaining the tax to be paid by any person, firm or corporation beginning a new business, employment or profession, and whose license tax shall be based on gross receipts, gross sales, gross purchases, gross commissions, gross contracts or orders, the licensee shall estimate the basis for measuring the license tax between the date of issuance of the license and the thirty-first of December following.

Section 10. License Tax When not Previously in Business a Full Year:

The license tax of every person, firm or corporation whose license tax is based on gross receipts, gross sales, gross purchases, gross commissions, gross contracts or orders and who was licensed at a definite place of business for only a part of the preceding license year shall be computed for the then current license year on the basis of an estimate of the amount of gross receipts, gross sales or gross purchases which the licensee will make throughout the then current license year, except, that any contractor, commission merchant or wholesale merchandise broker shall be licensed on the basis of gross contracts or orders, or gross commissions of the preceding license year or any parts thereof.

Section 11. Estimates:

Every underestimate under either of the two preceding sections shall be subject to correction by the Commissioner of the Revenue, whose duty it shall be to assess such licensee with such additional taxes as may be found to be due after the close of the license year on the basis of gross receipts, gross sales, gross purchases, gross commissions, or gross contracts or orders. In case of overestimate the Commissioner of the Revenue will order a refund in the amount of the overpaid tax, upon application of licensee.

Section 12. Records -- Keeping of:

Every person liable for a license tax under this ordinance which is based on actual or probable purchases or sales, actual or probable commissions, gross receipts from a business or profession, contracts or orders accepted or graded in any other way, shall, where such tax is based on actual or probable purchases or sales, keep all invoices and a record of all purchases and from whom made, a record of all commissions, gross receipts, and contracts or orders accepted, from whom received and with whom made, and the report of such purchases, sales, commissions,

receipts, contracts or orders accepted, required to be made for the computation of said license tax, shall be taken from such invoices and records and general books of account.

All such invoices and records and general books of account shall be opened to inspection and examination on the premises of the business, employment or profession by the Commissioner of the Revenue, License Inspector, or any assistant license inspector.

Any person, firm or corporation who or which shall fail or refuse to keep such invoices or records as above provided shall be subject to a fine of not less than \$25.00 nor more than \$300.00 in addition to the license tax imposed.

Section 13. Penalty for Failing to File Statement Required and for Making False Statement:

If any person, firm or corporation subject to the payment of a license tax required under this ordinance, should fail or refuse to file the statement or statements required by this ordinance, or who should make any false statement in the affidavit required by this ordinance, shall upon conviction thereof be fined not less than \$50.00 nor more than \$300.00 or confined in jail not more than 30 days, or both, in the discretion of the Court or Jury.

Section 14. Production of Records and Penalty for Failure to Produce:

Should an officer of the county charged in any manner with the duty of assessing or collecting license taxes, have reason to believe, in any case, that the amount of actual or probable purchases, or sales, or actual or probable commissions, or the gross or net receipts from any business or profession, or any other matters that may be pertinent to the assessment of such license tax, have been incorrectly reported or returned, he shall make a report thereof to the Commissioner of the Revenue, whereupon, in any case in which the Commissioner of the Revenue shall deem it advisable, said Commissioner of the Revenue shall investigate and ascertain whether such person, firm or corporation has made a correct return, and to that end, the said Commissioner of the Revenue is authorized and empowered to summon such person, firm or corporation before him and require the production of any and all of his or its records, books and papers likely to throw any light upon the matter under investigation, and shall also be authorized and empowered to make, or cause to be made, such other and further reasonable investigations, examinations and audits of the records, books and papers of such person, firm or corporation as he shall deem proper, and in order to accurately

determine the proper return to be made by such person, firm or corporation.

If it shall appear that such purchases, sales, commissions, receipts or other matters pertinent to said assessment have been incorrectly reported or returned, said Commissioner of the Revenue shall assess such person, firm or corporation with the proper county license tax.

And if it shall appear to the Commissioner of Revenue that such purchases, sales, commissions, receipts or other matters pertinent to said assessment have been willfully incorrectly reported or returned, such person, firm or corporation shall be assessed, in addition to such increased license tax assessed, a penalty of 50% of such increased assessment. Any incorrect report of return shall be deemed prima facie willful.

Any person, firm or corporation who shall fail to appear before said Commissioner of the Revenue and produce such records, books and papers, when duly summoned, or who shall refuse to permit said Commissioner of the Revenue to make or cause to be made such other and further investigation and audit of said books and papers, shall, upon conviction thereof, be fined not more than \$300.00.

Section 15. Assessment of Additional License Taxes:

Whenever an officer of the county charged in any manner with the duty of assessing or collecting license taxes shall find that any person, firm or corporation should be assessed with any additional license tax or taxes, pursuant to the provisions of this ordinance, it shall be his duty to report the same, together with the amount thereof, to the Commissioner of the Revenue, who, if the Commissioner agrees with the finding, shall thereupon assess such person, firm or corporation with such additional license tax or taxes, and shall also transmit a copy of such additional assessment to the County Treasurer.

In the event the said additional license tax or taxes so assessed shall not have been paid within thirty (30) days after such assessment, the County Treasurer shall proceed to collect the same in the same manner and with the same authority as all other taxes are collected and a penalty of 5% shall be added.

Section 16. Display of License:

Every person, firm or corporation required to pay a license tax or obtain any tag or sign under the provisions of this ordinance shall keep the license tag or sign in a prominent place; and, whenever required to do so, shall exhibit the same

to any member of the Sheriff Department or to the License Inspector. Any person violating the provisions of this section, or any person failing to properly display license tag, or growers's sign required under this ordinance to be displayed in a particular way, shall be guilty of a misdemeanor and fined not to exceed \$25.00.

Section 17. Transfer of License:

Licenses issued under this ordinance shall be transferable, except where otherwise provided; but, in no case shall any transfer of the license be legal or valid unless and until notice in writing of such transfer shall have been given to the Commissioner of the Revenue, and he shall have approved said transfer in writing; and said notice shall state the time of the transfer and the place of the business and the name of the person to whom transferred, nor shall the transfer of said license be valid or effective until the service charge of \$1.00 has been paid by the licensee.

Only that part of a license based on gross receipts as defined in Section 21, that is in excess of gross receipts of transferer for that part of the year he has prosecuted business under such license shall be transferrable. The person, firm or corporation to whom such license is being transferred shall pay the additional estimated license to the end of the license year, or an amount sufficient to make the minimum cost of license as provided in this ordinance whichever is the greater.

The Commissioner of the Revenue shall keep a record of such transfers.

Section 18. Rules of Construction and Collection of License Taxes:

As to all questions in regard to the duty and conduct of officers of the county in collecting and enforcing the taxes herein imposed, and in regard to questions of construction and 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 Title 58, Code of Virginia, 1950, as amended, for the assessment, levy and collection of 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 county 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 19. Interrogatories of Applicant for License:

As one of the means of ascertaining the amount of any license tax, the Commissioner of the Revenue or any duly sworn deputy may take the sworn statement of such applicant or licensee and use such other evidence as he may properly and reasonably procure. Such interrogatories shall be answered under oath. Any applicant refusing to answer such interrogatories under oath shall be subject to a fine of not less than \$25.00 nor more than \$100.00.

Section 20. Freight and Other Deductible Items:

In computing license taxes on merchants and others under this ordinance an allowance for freight and other deductible items shall be made in all cases where the State Tax Code of Virginia provides that the same shall be allowed in computing State License taxes on merchants and others, and such allowance shall be on the same basis as that provided by said Tax Code for such State license taxes. Provided, further that no deduction shall be allowed unless gross receipts or other basis are reported and deductions itemized.

Section 21. Gross Receipts.

The term "gross receipts" as used in this ordinance shall mean all earnings, receipts, fees, commissions, income, or other basis for measuring licenses whatsoever arising from or growing out of the conduct of the trade, business, occupation or profession licensed by this ordinance without any deductions whatsoever, unless otherwise expressly provided herein, and shall apply to gross receipts, sales, purchases, etc., of the preceding calendar year.

Section 22. Subjects Not Mentioned in Ordinance:

Nothing contained in this ordinance shall be construed to repeal any tax imposed by any other ordinance of James City County upon motor vehicles, person, property, admissions, charges for utility services, or any subject not herein mentioned unless otherwise specified.

Section 23. Federal and State Laws:

Nothing contained in this ordinance shall be construed as imposing any license tax on any business, occupation or professional employment, or on any part thereof, on which James City County is prohibited by Federal or State law.

Section 24. Former License Tax Ordinances Superseded:

For the tax year beginning January 1, 1972, and ending December 31, 1972, and for each and every year thereafter beginning with January 1, and ending with December 31 following, until otherwise changed, the license taxes of persons, firms and corporations conducting, operating or engaging in any licensable business, occupations or profession in James City County shall be as set forth in this ordinance.

Section 25. Commissioner's Duty:

It shall be the duty of the Commissioner of the Revenue to require all parties prosecuting any business, employment or profession for which a license is provided herein to procure such license and pay the tax therefor; and should there be any license tax not paid it shall be his duty to report any and all delinquents to the County Treasurer, who shall report them to the Commonwealth Attorney for prosecution, as provided in this ordinance.

The Commissioner of the Revenue shall report monthly to the Executive Secretary of the Board of Supervisors the aggregate amount of license assessed during the month and placed in the hands of the County Treasurer for collection.

ARTICLE II -- LICENSES GENERALLY

Section 26. Agents for Selling Books:

Any person, firm or corporation who has qualified to do business in this State by registration or domestication with the State, or who conducts a business or has an office in James City County, acting as an agent for selling any books or magazines, or both, or offering for sale or selling, or soliciting the sale of any book or magazine, or both, or soliciting subscriptions in person or by telephone, or any other manner, for the sale of any book or any magazine, or both, in James City County shall pay a license tax of \$50.00 per year. The license granted under this section shall be proratable.

Section 27. Agents for Coal Companies:

Every person, firm or corporation doing business in this county as an agent for one or more coal companies for the shipping or handling of coal in any manner, shall pay a license tax of \$50.00; provided, however, that where such person, firm or corporation shall pay a merchant's or broker's license tax for the operation of such business, then the merchant's or broker's license tax shall be in lieu of the above license tax.

Section 28. Alcoholic Beverages:

Every person, firm or corporation engaged in dispensing alcoholic beverages shall become liable of license taxes as follows:

(a) For each wholesale beer distributors license, the license tax shall be \$250.00.

(b) For each wholesale wine distributor's license, the license tax shall be \$100.00.

(c) For each retail on-premise wine license, the license tax shall be \$15.00.

(d) For each retail on-premise beer license, the license tax shall be \$30.00.

(e) For each retail off-premise wine and beer license, or wine or beer license, the license tax shall be \$40.00.

(f) For each retail on and off-premise wine and beer license, or beer license, the license tax shall be \$50.00.

(g) **Mixed Alcoholic Beverages**

(1) For each restaurant dispensing mixed alcoholic beverages, with a seating capacity at tables for 50 to 100 persons, the license tax shall be \$200.00.

(2) For each restaurant dispensing mixed alcoholic beverages, with a seating capacity at tables for more than 100, but not more than 150 persons, the license tax shall be \$350.00.

(3) For each restaurant dispensing mixed alcoholic beverages, with a seating capacity at tables for more than 150 persons, the license tax shall be \$500.00.

(4) For a private non-profit club operating a restaurant located on premises of such club, the license tax shall be \$350.00.

The aforesaid licenses shall be as respectively defined by the Act of the General Assembly of Virginia, as heretofore and hereafter amended, known as "The Alcoholic Beverage Control Act" and the terms "Alcoholic Beverage," "Alcohol," "Spirits," "Beer," and "Wine," and "Mixed Alcoholic Beverage," wherever used in this section shall have the meanings respectively prescribed to them by said Act.

No license shall be issued under this section to any person unless such person shall hold or shall secure simultaneously therewith the proper State License required by said "Alcoholic Beverage Control Act" which State License shall be exhibited to the Commissioner of the Revenue.

Any such license may be amended to show a change in the place of business within the county. Any such license may be transferred from one person to another, provided the person to whom transferred holds at the same time a similar license from the Alcoholic Beverage Control Board.

Section 29. Amusement Parks:

Any person, firm or corporation operating any permanent park for public amusement in James City County which shall be open to the public shall, for the privilege of operating within such park a bowling alley, hobby horse, merry-go-round, ferris wheel, old mill, roller coaster, pony or train rides, and other similar amusements, coin operated machines for exhibiting pictures, automatic photo machines, bathhouses, boathouses and parking lots, shall pay a license tax of \$400.00.

When such amusement park has two or fewer of the above accumulated amusements, such license tax shall be \$100.00.

Whenever such amusement within said park is operated by a person other than the operator of such park, such person shall pay for such amusement a license tax of \$50.00.

Any person, firm or corporation, other than the operator of such amusement park, who shall operate any amusement within said park, for which tickets are not sold, such as recording the voice, guessing one's weight or age, testing one's strength, and the like, shall pay a license tax of \$50.00.

The license tax provided in this section shall not be prorated and the license for the operation of any such park shall not be construed to authorize the operation within such park of any hotel, dance hall, motion picture theatre, theatre, restaurant, store, booths, or stalls that are operated on the principle of giving prizes when one may for a fee throw darts, toss rings, fish for numbers as a method to determine the type of prize to be received by the player. Nor shall the license tax provided in this section be construed to authorize the sale of beer, wine or tobacco, or any other business or occupation for which a specific license is required by this ordinance.

Section 30. Automobile Graveyards:

Every person, firm or corporation engaged in the operation of any lot, or place which is exposed to the weather and upon which are situated more than 5 motor vehicles, of any kind, incapable of being operated, shall pay a license tax of \$200.00. The Commissioner of the Revenue shall not issue licenses under this section unless a permit is granted by the Executive Secretary of the Board of Supervisors. This license shall be proratable.

Section 31. Barber Shops:

Every person, firm or corporation who shall conduct or operate a barber shop shall pay a license tax of \$20.00 per year on the first \$2,000.00 of gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts.

Section 32. Barbering or Beauty Culture Schools:

Every person, firm or corporation who shall conduct a barber school or beauty culture school shall pay a license tax of \$50.00 for each such school.

The rendering by students in such schools, in their course of training, of services usually performed in Barber Shops and Beauty Parlors, shall not require the payment of additional license required by this ordinance.

Where merchandise is sold at any such school, a merchant's license as hereinafter imposed, shall be required in addition to the above license tax.

Section 33. Barging and Lightering:

Every person, firm or corporation who shall engage in the business of barging and lightering, or who shall hire out barges, lighter, or vessels to do this work, or have an office in the county where such contracts are made, shall pay a license tax of \$150.00.

Section 34. Baseball Alleys, Shooting and Archery Galleries, Skeet Shooting and Other Games:

Every person, firm or corporation engaged in the business of operating a baseball alley, shooting or archery gallery, skeet shooting or similar amusement not otherwise taxed in this ordinance, shall pay a license tax of \$50.00 per year.

This license shall not be prorated except that any person, firm or corporation beginning such a business on or after July 1 of any tax year may be licensed for the residue of that calendar year on the payment of a license tax of \$25.00.

Section 35. Beauty Parlors and Hairdressers:

Every person, firm or corporation who shall conduct or operate a beauty or hairdressing parlor shall pay a license tax of \$20.00 on the first \$2,000.00 of gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts; provided, however, that a license issued under this section shall not authorize the teaching or instruction of students in beauty culture or cosmetology.

Section 36. Billboards and Billboard Owners:

Every person, firm or corporation owning or operating billboards for advertising by posters, painted signs, words or figures, when the thing advertised is not the business of the owner of said billboard, or used or sold and employed by him in his business, shall pay a license tax of \$100.00, and in addition thereto, one-half cent per square foot, for each square foot of space so used or employed as an advertising medium to promote or advertise the business of others.

Section 37. Bill Posters:

Every person, firm or corporation engaging in the business of bill posting, distributing, tacking or painting bulletins or painting advertising boards, shall be deemed to be bill posters under this ordinance, and shall pay a license tax of \$50.00 which amount shall cover all persons employed or working for him, and it shall be the duty of each bill poster and persons so employed by him before doing such work or engaging in such business, to register with the Sheriff the names of persons so employed.

This license tax shall not apply to house painting contractors or other contractors who letter store, office or other doors and windows, or who paint for customers "To Let," "For Sale," or other like portable signs.

Section 38. Billiard, Pool or Bagatelle Tables or Shuffle Boards:

Every person, firm or corporation operating a billiard or pool room open to the public, which shall employ the use of billiard, pool or bagatelle tables, or any other tables on which games may be played requiring the use of cues and balls or which shall have a shuffle board or shuffle boards not operated on a coin-in-the-slot principle, or any place other than a billiard or pool room which has on its premises one or more of the above shall pay a license tax of \$40.00 on the first table or shuffle board and in addition thereto, \$20.00 for each additional table or shuffle board. Each such table or shuffle board shall be assessed for license whether used or not.

Section 39. Boiler Cleaners:

Every person, firm or corporation engaging in the business of scaling or cleaning boilers, whether on ships or otherwise, shall pay a license tax of \$100.00.

Section 40. Boats - Towing:

Every person, firm or corporation engaged in the business of towing by boat or contracting therefor, or who shall have an office in James City County where contracts for such towing are made, shall pay a license tax of \$50.00 for each boat operated for towing purposes. The word "boat" as used in this section shall be construed to include any boat used for towing propelled by any mechanical power.

Section 41. Bondsmen, Professional, Agents:

Every person who shall, for compensation, become or furnish surety for any person or persons charged with a felony or misdemeanor or with violation of any county ordinance or ordinances or state law, shall pay a license tax of \$250.00 per annum. Such license shall not be transferable.

No professional bondsman licensed under the provisions of this section shall designate any person, association, firm, partnership or corporation as his agent to act in his behalf in furnishing surety for any person or persons.

Provided that nothing in this section shall be construed to conflict with regulatory laws governing conduct, practice or fees of Professional Bondsmen.

No license shall be issued hereunder for any professional bondsman unless and until there is presented to the Commissioner of the Revenue a certificate from a Judge of The Circuit Court of James City County, Virginia, permitting the operation of this business and that the professional bondsman is entitled to be so licensed.

Section 42. Bowling Alleys:

Every person, firm or corporation engaged in the operation of a public bowling saloon and ten-pin alley or other like games, shall pay a license tax of \$25.00 on the first alley and in addition thereto, \$12.50 for each additional alley. Each such alley shall be assessed for license whether used or not.

Section 43. Building and/or Savings and Loan Associations or Companies:

Building and/or Savings and Loan Associations or Companies having their principal office in James City County shall be taxed at the following rates per annum:

The specific license tax upon every Building and/or Savings and Loan Association or Company for the privilege of doing business in this county shall be \$75.00; provided, the capital of such Association or Company actually paid in, whether from paid-up stock or partially paid-up stock is not over \$25,000.00; of the capital paid in, whether from paid-up stock or partially paid-up stock, is over \$25,000.00, then an additional license tax of \$3.00 on each one thousand dollars or fraction thereof of such capital shall be levied. There shall be paid by all Building and/or Savings and Loan Associations or Companies which do business on a purely mutual plan and make loans only to their stockholders, and have their principal office in James City County, \$50.00.

Any Association or Company failing to make a report in writing to the Commissioner of the Revenue of the amount of capital of said Association or Company as required by law and failing to comply with the Statutes of this State in regard to Building and/or Savings and Loan Associations or Companies, or an Association or Company which lends on any security except real estate or its shares of stock where the amount loaned shall be in excess of the amount actually paid in upon said stock shall not be considered a Building and/or Savings and Loan Association or Company, but a loan company as hereinafter defined in this ordinance, and shall be required to pay the license tax required of such loan company by this ordinance.

Section 44. Bus Companies and Motor Vehicle Carriers of Passengers and/or Property:

Every person, firm or corporation engaged in the operation of motor vehicle carriers of passengers and property operating through James City County by way of the streets, roads, or routes, including bridges, within the county, shall pay a license tax as follows:

For each such bus or motor vehicle carrier weighing 5,000 lbs. or less one-fifth cent per mile; for each such bus or motor vehicle carrier weighing more than 5,000 lbs. and less than 15,000 lbs., two-fifths cent per mile; for each such bus or motor vehicle carrier weighing over 15,000 lbs., three-fifths cent per mile.

Section 45. Carnivals, Circuses and Trained Animal Shows:

(a) Carnivals: Every person, firm or corporation who or which exhibits performances in a carnival as defined in Section 58-277 of the Code of Virginia, 1950, as amended, in James City County, shall pay a license tax of \$1,000.00 for each week or part thereof that such carnival exhibits in the said county.

(b) Circuses: Every person, firm or corporation who or which exhibits performances of a circus or circuses and menagerie or wild west show in James City County, shall pay a license tax of \$100.00 per day that such circus exhibits in the said county.

(c) Trained Animal Shows: Every person, firm or corporation who or which shall exhibit performances of trained animal shows in James City County, shall pay a license tax of \$50.00 per day that such trained animal show shall exhibit in said county.

Provided, however, that each person, firm or corporation who or which exhibits performances as described in this section shall, before beginning operation in James City County, post a surety bond in the amount of \$1,000.00, which bond shall assure faithful compliance by the licensee with all of the laws of the county pertaining to revenue and regulations.

Section 46. Cleaning, Pressing, Dyeing and Laundry:

Every person, firm or corporation who shall engage in the business of cleaning, pressing, dyeing, and laundrying, which may include cleaning and blocking of hats, or dyeing clothing material or garments, shall pay a license tax of \$20.00 on the first \$2,000.00 of gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts.

Section 47. Cleaning, Pressing, Dyeing and Laundry - Non Local:

Every person, firm or corporation engaged in the business of dry cleaning, pressing, dyeing or laundrying who does such work outside of James City County shall pay a license tax of \$100.00 per annum for each office or place in James City County used for receiving and/or delivering such work.

The above license cannot be prorated, except that any such person, firm or corporation who or which begins such business on or after July 1 of any license year, may be licensed for the residue of that license year on the payment of a license tax equal to 1/2 of the amount of the license listed above.

Section 48. Creosoting Companies

Every person, firm or corporation having an office for or soliciting creosoting business in James City County shall pay a license tax of \$100.00.

Section 49. Dance Halls - Public:

Every person, firm or corporation engaged in the operation of a dance hall, or to any commercial hall open to the general public where dancing is permitted, to which an admission fee is charged, or for which compensation is in any manner received, either directly or indirectly, by cover charge or otherwise, shall pay a license tax of \$250.00 per annum, or \$25.00 per dance.

No license shall be issued hereunder unless and until there is presented to the Commissioner of the Revenue a certificate or permit from the Executive Secretary of the Board of Supervisors permitting or authorizing the operation of this business.

Section 50. Detective Agencies and Watchmen:

(a) Every person, firm or corporation operating a Detective Agency, or engaged in a business as a Detective, where only one person, including the owner, is employed, shall pay a license tax of \$50.00; and where more than one person, including the owner, is employed, there shall be an additional tax of \$25.00 for each employee based upon the average number of employees in excess of two (2) employed throughout the license year.

No license shall be issued hereunder unless and until there is presented to the Commissioner of the Revenue a certificate or permit from the Sheriff of James City County, recommending the applicant as a person of good moral character with no police record.

(b) Every person, firm or corporation operating a business or agency furnishing watchmen, including ship watching for compensation, where only one person, including the owner, is employed, shall pay a license tax of \$50.00; and where more than one person is employed, there shall be an additional tax of \$25.00 for each employee based upon the average number of employees in excess of two (2) employed throughout the license year.

Section 51. Electric Light and Power, Heat and Gas:

Every person, firm or corporation engaged in the business of furnishing heat, light and power, and gas for domestic, commercial and industrial consumption in James City County, shall pay for the privilege an annual license tax of 1/2 of 1 percentum of the

gross receipts derived from business within James City County, excluding, however, such service furnished Federal, State and local public authorities, its offices or agencies and sales for resale to other electric utilities.

Section 52. Exterminator:

Every person, firm or corporation engaging in the business of exterminating termites, rats, insects or other vermin, shall pay a license tax equal to that of a contractor as hereinafter prescribed.

Section 53: Fortune Tellers, Clairvoyants and Practitioners of Palmistry, Phrenology, and Hand Writing Analysis:

Any and every person who, for compensation, shall pretend to tell fortunes or assume to act as a clairvoyant or to practice palmistry, phrenology or hand writing analysis, shall pay a license tax of \$3,000.00 per annum.

This license shall not be proratable or transferable.

Section 54. Freight Terminal -- Motor:

Every person, firm or corporation engaging in the business of maintaining and operating a motor freight terminal in James City County for the purpose of receiving or discharging freight shall pay a license tax as follows:

Where storage space is 10,000 square feet or less, the tax shall be \$75.00.

Where storage space is more than 10,000 square feet but less than 20,000 square feet, the license tax shall be \$137.50.

Where storage space is in excess of 20,000 square feet, the license tax shall be \$200.00.

Section 55. Golf Driving Ranges and Miniature Golf Courses:

Every person, firm or corporation conducting or operating enclosures or grounds for the game or play commonly known as miniature golf, or for the operation of a golf driving range, shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto \$.20 per \$100.00 on all additional gross receipts.

Section 56. Hotels:

Every person, firm or corporation engaging in the business of operating a hotel shall pay a license tax of \$30.00 on the first \$3,000.00 gross receipts and in addition thereto, \$.30 per \$100.00 on all additional gross receipts.

For the purpose of this section a hotel shall be deemed to mean a public inn or lodging house or more than 10 bedrooms where transit guests are fed or lodged for pay. A transit guest is one who puts up for less than one week at such hotel, but such a house is no less a hotel because some of its guests put up for longer periods than one week.

Section 57. Loan Companies:

(a) Every person, firm or corporation other than banks, bankers, pawn brokers, credit unions, and those hereinafter set forth in this section, engaged in the business of purchasing salaries or of lending money with or without security or endorsement, shall pay a license tax of \$500.00.

(b) Every person, firm or corporation in the business of lending money on the Morris or other similar plans, at the legal rate of interest, where the paid-in capital surplus and undivided profits of such person at the close of the previous calendar year were \$10,000.00 or less, shall pay a license tax of \$150.00, and where said paid in capital, surplus and undivided profits were in excess of \$10,000.00, shall pay the further sum of \$2.50 per \$1,000.00 on all such paid-in capital, surplus and undivided profits, in excess of said \$10,000.00.

(c) Every person, firm or corporation engaged in the business of lending money under the provisions of the State Uniform Small Loan Act shall pay a license tax of \$500.00 and one (1) per centum of gross receipts of such business during the preceding calendar year in excess of \$50,000.00, excluding repayments of principle.

(d) Every person, firm or corporation other than one who or which is licensed under the Virginia Small Loan Law, Banks or Trust Companies, engaged in the business of lending money to others for the purchase of motor vehicles, refrigerators, radios, oil or gas burners, electrical appliances, household furniture or equipment, or any other goods or chattels, whether new or used, secured by a lien on such goods or chattels, or paying the purchase price of any goods or chattels for the buyer and securing the sum so paid by a lien on the same, or by the purchase from a dealer of conditional sales contracts or chattels, mortgages, and the notes or other obligations, if any, secured thereby, or in any other manner or by any other method financing in whole or in part, the purchase of such goods or chattels by or for others; and every person, other than a person licensed under the Virginia Small Loan Law, engaged in the business of lending money to others secured by lien on such goods or chattels, whether for the purchase thereof or not, shall pay a license tax of \$250.00 per annum.

No license granted under this section shall be transferable or proratable.

Section 58. Lodging Houses - Boarding Houses:

Any person who shall furnish, for compensation, lodging or diet to travelers or sojourners in any house of 10 bedrooms or fewer, shall be deemed to keep a lodging house and shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts.

Every person, firm or corporation conducting a boarding house shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts.

Section 59. Marine Railways:

Every person, firm or corporation who shall engage in the business of operating a marine railway shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts.

Section 60. Motor Courts and Motels:

Every person, firm or corporation engaged in the business of operating a motor court or motel, who or which shall furnish, for compensation, lodging or diet to travelers or sojourners, shall pay a license tax of \$30.00 on the first \$3,000.00 gross receipts and in addition thereto, \$.30 on each \$100.00 on all additional gross receipts.

Section 61. Pawnbrokers:

Every person, firm or corporation engaging in the business of a pawnbroker shall pay a license tax of \$500.00 per annum.

For the purpose of this section a pawnbroker shall be deemed to mean any person, firm or corporation who shall in any manner lend or advance money or other things for profit on the pledge and possession of personal property or other valuable things other than securities or written or printed evidences of indebtedness, or who deals in the purchasing of personal property or other valuable things on condition of selling the same back to the seller at a stipulated price.

Every person, firm or corporation displaying to the public by painted, or otherwise, the three balls commonly used to designate the pawnbrokers business shall be deemed a pawnbroker and be subject to the license tax required in this section.

No license shall be issued hereunder unless and until there is presented to the Commissioner of the Revenue a certificate from the Circuit Court permitting the operation of this business.

No license issued under this section shall be proratable or transferable.

Section 62. Photographers:

Every person, firm or corporation engaged in the business of taking pictures or photographs and/or developing, copying, enlarging or tinting the same who has a permanent place of business within James City County, shall be deemed to be a photographer and shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts.

Section 63. Photographers -- Non-Local and Canvassers:

Every person, firm or corporation engaged in the business of taking pictures or photographs and/or developing, copying or enlarging the same, but who has no permanent place of business in James City County shall pay a license tax of \$100.00.

Every person, firm or corporation engaged in canvassing or soliciting for the taking, developing, copying or enlarging of pictures or photographs, or engaged in picking up or receiving undeveloped photographic films, pictures or photographs to be developed, copied or enlarged, for work to be done in James City County, shall pay a license tax of \$25.00, and for work to be done outside James City County, shall pay a license tax of \$100.00.

Section 64. Photographers -- Itinerant:

On each and every itinerant photographer -- \$500.00.

Itinerant photographers as used in this section, shall be construed to mean and include all persons, whether principal, agent, or salesman, who engage in temporary or transit business in this county in one or more places, and who for the purpose of carrying on such business hire, lease or occupy any building or structure for the exhibition or sale or developing photographic films or plates, copying, enlarging and taking original pictures.

Section 65. Secondhand Paper and Junk Dealers, Canvassers:

Every person, firm or corporation who or which conducts or engages in the business of dealing in secondhand paper or junk materials shall pay a license tax of \$100.00.

Every person, firm or corporation acting as a canvasser for the purpose of buying secondhand paper, junk or other matter of things for any junk dealer, or for sale to a junk dealer, shall pay a license tax of \$25.00.

Nothing in this section shall be construed to exempt any employee of such dealer, acting as a canvasser, from the payment of a canvassers license. In the case where a canvasser is a bona fide employee of a secondhand paper or junk dealer, said dealer or employer shall be held liable for the payment of the canvassers license tax.

No license shall be issued hereunder unless and until there is presented to the Commissioner of the Revenue a certificate from the Circuit Court permitting the operation of this business.

Section 66. Skating Rinks:

Every person, firm or corporation who shall keep any building, lot or yard, used as a skating rink, shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts.

Section 67. Storage and Impounding:

Every person, firm or corporation who or which shall keep, for compensation, any house, yard, or lot for storage or impounding any produce, wares or merchandise, or any livestock, shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts; provided, that no license tax shall be charged for this privilege when the gross receipts of the business are less than \$100.00 per annum.

Section 68. Tattooing:

Every person, firm or corporation engaged in the business of tattooing in James City County shall pay a license tax of \$500.00, which license shall not be proratable.

No license shall be issued hereunder unless and until there is presented to the Commissioner of the Revenue a certificate from the Executive Secretary of the Board of Supervisors permitting the operation of this business.

Section 69. Taxicabs and For Hire Cars (With Drivers):

Every person, firm or corporation engaged in the business of operating taxicabs or for hire cars over the streets of James City County shall pay a license tax as follows:

For each and every taxicab, whether used or not, \$25.00 on each 5 passenger vehicle, \$35.00 on each vehicle over 5 passenger.

The license tax imposed for taxicabs shall not be in lieu of any other license tax imposed upon such vehicles under James City County Taxicab and Public Vehicle Ordinance imposing license taxes on such vehicles.

Section 70. Telegraph Companies:

On each and every telegraph company conducting business in this county and delivering messages without additional charge to any point within the county limits, for the business done exclusively within this county and not including any business done to or from points without the State, and not including any business done for the Government of the United States, its officers or agents, shall pay a license tax equal to 1/2 of 1 percentum of the gross receipts of the business accruing to such person, firm or corporation in James City County.

Section 71. Telephone Companies:

On each and every telephone company conducting a telephone exchange in this county, and using and occupying the streets, avenues and alleys in the county, and conducting or maintaining the works of the telephone company, or any part thereof, along, over and under the said streets, avenues and alleys in the county shall pay for the privilege an annual license tax of 1/2 of 1 percentum of the gross receipts derived from business within James City County, excluding, however, such service furnished Federal, State and local public authorities, its offices or agencies.

This license is for the privilege of doing business for local services in this county and does not include any license charge for business done to and from points without this State, and does not include any license charge for any business done for the Government of the United States, its officers or agents, and does not include any license charge for any interstate business. This license charge is restricted exclusively for local services and is no attempt to tax, regulate or hinder interstate commerce.

Section 72. Theatres for Motion Pictures:

Every person, firm or corporation engaged in the business of furnishing entertainment by the use of moving or talking pictures where a charge is made for admission, shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts exclusive of any Federal or County excise tax thereon, received for admissions during the preceding calendar year.

Section 73. Theatrical Performances:

Every person, firm or corporation engaged in the business of presenting a theatrical performance or any performance similar thereto, panorama, or any public performance or exhibition of any kind, except motion pictures, where admission is charged,

shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 of all additional gross receipts. No license tax, however, shall be charged under this section when the entire net proceeds are applied for religious, charitable or locally established educational purposes.

Nothing in this section shall be deemed to apply to licenses as required in Section 72 above if such licensee under Section 72 above presents a performance or exhibition in conjunction with the showing of a motion picture.

Section 74. Tobacco:

Every person, firm or corporation engaged in the business of retailing tobacco or any of its by-products, shall pay a specific license tax of \$5.00 per annum, which shall be in addition to the merchant's licenses, or other licenses required to be paid by them under the provisions of this ordinance.

Section 75. Trading Stamps and Discount Coupons:

(a) Every person, firm or corporation who shall take subscriptions for, contract with, issue, deliver to, or sell to any person engaged in mercantile business in James City County, any stamp, ticket, check, or other device, as an advertising medium, commonly called "trading stamps", to be issued by the person so engaged in mercantile business, to his customers, and which said stamps, tickets, checks or other device are to be redeemed or used in payment, purchase of, or exchange for any goods or articles of merchandise, from any person or corporation, shall be deemed to be engaged in the trading stamp business, and shall pay a license tax of \$500.00.

This license is not proratable.

(b) Every person, firm or corporation, who shall take subscriptions for, contract with, issue, deliver to, or sell any coupon book or ticket, or other device, to any other person, firm or corporation in James City County, who advertises for others and entitles the possessor of such book, coupons, tickets or other device, to receive any goods, merchandise or services from any person, firm or corporation in this county, at no charge or at a reduced rate or charge, shall pay a license tax of \$1,000.00 per annum; this license is not transferable or proratable.

Section 76. Trailer (Mobile Home) Parks:

Every person, firm or corporation who or which shall engage in the business of operating a Trailer (Mobile Home) Park shall pay a license tax of \$50.00 per trailer or mobile home space, per year, which tax shall be paid quarterly.

No license shall be issued hereunder unless and until there is presented to the Commissioner of the Revenue a permit issued by the Health Department of James City County.

For the purpose of this section all conditions, definitions and regulations as set forth in ordinance adopted by the Board of Supervisors, August 10, 1964, and subsequently amended, are hereby applied to this section.

Section 77. Tourist Camps:

Every person, firm or corporation who or which shall engage in the business of operating a Tourist Camp shall pay a license tax of \$30.00 on the first \$3,000.00 gross receipts and in addition thereto, \$.30 per \$100.00 on all additional gross receipts.

No license shall be issued hereunder unless and until there is presented to the Commissioner of the Revenue a permit issued by the Health Department of James City County.

For the purpose of this section all conditions, definitions and regulations as set forth in ordinance adopted by the Board of Supervisors, effective July 1, 1965, and subsequently amended, are hereby applied to this section.

Section 78. Transfer and Hauling:

Every person, firm or corporation engaged in the business of transferring or hauling, shall pay a license tax of \$30.00 where only one vehicle is used and in addition thereto, \$15.00 for each additional vehicle used in the operation of such business. Such business shall be deemed to be conducted in James City County when the transferring or hauling is:

- (a) between two points or locations, both of which are located within James City County, and/or,
- (b) from a point or location within James City County, to a point or location outside James City County, and/or,
- (c) from a point or location outside James City County to a point or location within James City County; provided that such person, firm or corporation transferring or hauling from a point or location

outside James City County to a point or location within James City County, shall not be deemed to be in business in James City County, unless such person, firm or corporation uses or permits the use of one or more trucks, either simultaneously or alternately, as often as ten (10) times in any one (1) week for transferring or hauling goods, materials or other property from a point or location outside James City County to a point or location within James City County.

Section 79. Trash and Garbage Collectors:

Every person, firm or corporation engaged in the business of collecting and/or disposing of trash and/or garbage for others, using the streets, roads or lanes in James City County, shall pay a license tax of \$30.00 per truck or vehicle used in hauling, collecting or transporting such trash or garbage. No license shall be issued hereunder unless and until a permit issued by the Health Department of James City County, is presented to the Commissioner of the Revenue.

For the purpose of this section, all conditions, definitions and regulations as set forth in ordinance adopted by the Board of Supervisors February 2, 1959 are hereby applied to this section.

Section 80. U-Drive It Cars and Trucks:

Every person, firm or corporation engaged in the business of furnishing automobiles or trucks for hire without a driver, \$75.00 per year for all cars and trucks up to and including five cars or trucks and \$15.00 for each additional car or truck.

Section 81. Undertaker and Embalmer:

Any person, firm or corporation engaged in the business of burying and/or embalming the dead shall be deemed an undertaker and shall pay a license tax of \$30.00 on the first \$3,000.00 gross receipts, and in addition thereto, \$.30 per \$100.00 on all additional gross receipts.

For the purpose of this section gross receipts shall include the sale of caskets, vaults and other burial supplies.

Section 82. Vendors and Auctioneers -- Itinerant:

Every person, firm or corporation who shall engage in, do or transact any temporary or transient business in James City County for the sale of goods, wares and merchandise and who, for the purpose of carrying on such business shall hire, lease, use or occupy any building or structure, motor vehicle, tent, car, boat or public room, or any part hereof, including rooms in hotels,

lodging houses or houses or private establishments or in any street, ailey, or other public place, for a period of less than one year, for the exhibition of or sale of such goods, wares or merchandise, shall pay for such privilege, in addition to a merchant's license tax, a specific license tax of \$300.00 a month or fraction thereof, which license shall not be transferable.

Every person, firm or corporation who or which has not been licensed for a least one year to sell or to offer for sale goods, wares or merchandise before the adoption of this ordinance and who shall hereafter apply for a license to offer or sell goods, wares or merchandise within James City County, shall file with such application an affidavit from the owner of the building, structure, etc., to be used by such applicant, showing for what period of time the property to be used by such applicant has been hired or leased by such applicant, and no license shall be issued unless and until such affidavit is attached to the application. Provided, that the Commissioner of the Revenue may, in lieu of the foregoing affidavit, issue a regular merchant's or regular auctioneer's license to any applicant upon the giving of a bond or security in such amount as will equal the specific tax required by this ordinance for a period of one year from the date of the application of such license, and such bond or security shall provide that such amount shall be paid to James City County in the event and at any time during any such year that said Commissioner of the Revenue shall receive sufficient evidence showing that it was the applicant's intention to engage in or transact a temporary or transient business in James City County.

No person shall be exempt from the payment of the license tax imposed by this section by reason of association temporarily with any local merchant, dealer, trader or auctioneer, or by reason of conducting such temporary or transient business in connection with or as a part of the business in the name of any local merchant, dealer, trader or auctioneer.

The provisions of this section shall not apply to the sale at auction of any wagon, carriage, automobile, mechanics tools, used farming implements, livestock, poultry (dressed or undressed), seafood, vegetables, fruits, melons, berries, flowers, leaf tobacco, or for sale of used household furniture and used household effects when being sold at the residence of the house-keeper desiring to dispose of the same; nor to sales made to dealers by commercial travelers or selling agents or regularly established merchants or of manufacturers selling to the trade by sample for future delivery from their established place of business, nor to the sale of products raised upon lands leased or owned by the seller nor the sale of vegetables, fruits or other farm products nor to hawkers on the streets nor to the

sales of any goods by an assignee, trustee, executor, fiduciary, officer in bankruptcy or other officer appointed by any Court of this Commonwealth or of the United States, nor to peddlers for whom licenses are otherwise provided by this ordinance.

Section 83. Wax Museums, Art Exhibits, Automobile Museums, etc.:

Every person, firm or corporation engaged in the business of exhibiting and/or selling wax figures or images and all other objects of art, antiques or handicraft shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts, and in addition thereto, \$.20 per \$100.00 on all additional gross receipts. Gross receipts, for the purpose of this section shall include in addition to sale receipts, all receipts received as admission fees.

Nothing in this section is intended to prevent any artist from displaying his own personal works of art where no admission fee is charged.

Section 84. Wrecking and Salvaging:

Every person, firm or corporation engaged in the business of wrecking and/or salvaging, including the wrecking of buildings, having an office or representative in the county, or making contracts for work, or soliciting work in James City County, shall pay a license tax equal to that of a contractor as set forth in this ordinance.

Section 85. Brokers and Commission Businesses:

Every person, firm or corporation engaged in the following businesses shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 on all gross receipts in excess of \$2,000.00:

Broker, Merchandise

Broker, dealing in options and futures

Broker, stock

Broker, wholesale merchandise

Commission Merchant

Cotton Buyer

Cotton Factor

Dealers in investment securities, securities, bonds and managed funds

Manufacturers' Agent

Ticket Sellers for Compensation

All others as defined in Section 58-292 and 58-293 of the Code of Virginia, 1950, as amended.

Section 86. Commercial Service Businesses:

Every person, firm or corporation engaged in the following businesses and other similar services not otherwise licensed under this ordinance, shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts:

Blueprinting

Boats for supplying water

Bookbinding

Day Nursery - when operated for private gain

Diaper supply service

Letterwriting

Linen and towel supply

Lithographing

Lithoprinting

Mimeographing

Multigraphing

Outdoor advertising - except as stated in Sections 36 and 37.

Painter of advertising cards and portable signs

Parcel delivery service

Photoengraving

Photolithographing

Photostating

Planographing

Plating articles with metal or other materials

Printing, job

Printing, color

Tree surgeon

Section 87. Contractors:

Every person, firm or corporation who or which accepts or offers to accept orders or contracts for doing any work on or in any building or structure, requiring the use of paint, stone, brick mortar, wood, cement, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead, or other metal or any other building material, or who or which shall accept or offer to accept contracts to do any paving, curbing or other work on sidewalks, streets, alleys, or highway, or public or private property, using asphalt, brick, stone, concrete, wood of any composition, or, who shall accept or offer to accept an order or to contract to excavate earth, rock or other materials for foundation or any other purpose, or who or which shall accept an order or contract to construct any sewer of stone, brick, terra cotta or other material, shall be deemed to be a general contractor and shall pay a license tax of \$50.00 on the first \$10,000.00 of gross orders and contracts and in addition thereto, \$.10 per \$100.00 on all contracts or orders in excess of \$10,000.00.

Provided, however, that any person, firm or corporation engaged in the business of electrical, plumbing, steam fitting, well drilling or digging and air conditioning shall also be deemed to be contractors and pay for the privilege of the same license as that required of contractors by this section.

Every person, firm or corporation who or which accepts or offers to accept contracts for the clearing and/or grading of grounds, the clearing and/or grading of rights-of-way for streets, driveways, line poles or towers, shall be deemed liable for and pay the same license tax as imposed on other contracts in this section.

And, provided, further, that any person, firm or corporation engaging in the business of selling and installing air conditioning units which are placed in windows or other openings with frames and requiring no ducts, shall be deemed a merchant and shall pay a license tax as hereinafter imposed on merchants in this ordinance.

The Commissioner of the Revenue of James City County in performing his duties shall have authority to require any person, firm or corporation having a contractor's license in James City County to furnish a list of subcontractors to whom any part of the original contract is sublet, and the amount of such subcontract.

Any person, firm or corporation refusing to furnish such information shall be liable to a fine of not less than ten dollars nor more than one hundred dollars, recoverable before the County Court of James City County. Each day's failure to furnish such information shall constitute a separate offense.

Section 88. Builders -- Constructing Houses for Subsequent Sale:

Every person, firm or corporation engaged in the business of building houses or other buildings or having same built for subsequent sale shall pay a license tax of \$50.00 on the first \$10,000.00 of gross receipts and in addition thereto, \$.10 per \$100.00 on all receipts in excess of \$10,000.00.

Section 89. Miscellaneous Businesses:

(a) Every person, firm or corporation engaged in any of the following businesses and other similar services not otherwise licensed under this ordinance, shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts:

Costume Renting

Cotton Compressors

Dental Laboratories

Rentals of Building and Construction Equipment

Household Equipment Rental

Rental of Flags and/or Decorating Supplies
or Materials

Renting Office Equipment

Garages, Commercial

Horseshoeing

Music furnished by Radio to Offices, Plants
and Restaurants

Nursing Homes

Home for the Aged

Parking Lots

Peanut Cleaning

Pony Rides

Renting Horses and Ponies

Riding Academies

Small Boat Hiring, Renting, and Passenger
Transportation Service, except at Amusement
Parks

Stables, Livery and Boarding

Stockyards

(b) Dental Laboratories: Any person, firm or corporation, who shall solicit mechanical dentistry or any work for a dental laboratory when such laboratory is located outside James City County, shall pay a license tax of \$75.00.

The full amount prescribed is to be paid when license is issued, regardless of the time it may be issued.

Section 90. Cleaning and/or Pumping Septic Tanks:

Every person, firm or corporation cleaning and/or pumping individual sewage disposal systems, within James City County, shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts, provided, however, that if such person, firm or corporation is licensed as a contractor in James City County, and septic tank cleaning is a part of such contracting business, then no separate license shall be required for septic tank cleaning.

For the purpose of this section, all conditions, definitions and regulations, as set forth in ordinance effective as of November 1, 1954.

Section 91. Personal Services:

Every person, firm or corporation engaged in any of the following businesses, and all other similar services not otherwise licensed under this ordinance, shall pay a license tax of \$50.00 on the first \$5,000.00 gross receipts and in addition thereto, \$.50 per \$100.00 on all additional gross receipts:

Addressing service

Advertising agency

Agent for labor or employment agency

Agent for real estate sales and rentals
 Alarm and detector service
 Ambulance service
 Armored car service
 Auctioneer, all except itinerant
 Business college and school
 Claim and collecting agency
 Conducting a dancing school
 Electrical appliance rental
 Engraver
 Janitorial service
 Health and Turkish baths
 Investigators (except as stated in Section 51)
 Mailing service
 Mercantile and credit agencies
 Reducing salon
 Telephone answering service

Section 92. Professional Services:

Each and every person engaged in any of the following businesses or professions shall pay a license tax of \$50.00 on the first \$5,000.00 gross receipts and in addition thereto, \$.50 per \$100.00 on all additional gross receipts:

Accountant	Mechanical Engineer
Air Conditioning Engineer	Neurologist
Architect	Occulist
Attorney-at-Law	Optometrist
Chemical Engineer	Orthodontist

Chemist & Testing
Laboratory

Osteopath

Chiropodist

Physician

Chiropractor

Physiotherapist

Civil Engineer

Radio Engineer

Consulting Engineer

Refrigerating Engineer

Dentist

Structural Engineer

Electrical Engineer

Surgeon

Electrologist

Surveyor

Veterinarian

Section 93. Specialized Services:

Every person, firm or corporation engaged in any of the following businesses or services shall pay a license tax of \$50.00 on the first \$5,000.00 gross receipts and in addition thereto, \$.50 per \$100.00 on all additional gross receipts:

Artist

Bookkeeper

Business Consultant

Court Reporter

Draftsman

Industrial Designer

Landscape Architect

Masseur

Plan and Specification Preparing

Public Relations Counsel

Public Stenographer

Sculptor

Tax Consultant

Those who prepare Federal and/or State Income Tax Returns for others for compensation

Title Guarantee and Insurance

Tricologist

And all other similar services not otherwise licensed under this ordinance

Section 94. Repair Services:

Every person, firm or corporation engaged in any of the following businesses shall pay a license tax of \$20.00 on the first \$2,000.00 gross receipts and in addition thereto, \$.20 per \$100.00 on all additional gross receipts:

Automobile repair shop and/or automobile washing and polishing and/or battery charging

Bicycle Repair Shop

Boiler Repair Shop

Carpet Cleaning

Coppersmith

Electrical Appliance Repair Shop

Electric Motor Repair Shop

Elevator Maintenance and Repairing

Engine Repair Shop

Fountain Pen Repairing

Fountain Repairing

Fur Cleaning

Furniture Repairing and/or Cleaning

Gun Repair Shop

Harness and Leather Repairing

Household and Office Appliance and/or Equipment Repairing and/or Cleaning

Lawn Mower Repairing
Locksmith
Luggage Repairing
Machine Shop
Miscellaneous Repairing of Machinery and/or Equipment
Mattress Renovating and Repair
Musical Instrument Repairing
Radio and/or Television Repair Shop
Ship and Boat Repair Yards
Shoe Repairing
Tailor (repair work)
Tank Repair Shop
Upholstering Establishment
Watch, Clock and Jewelry Repairing
Welders

And all other repair services not otherwise licensed under this ordinance.

Section 95. Merchants, Retail:

Every person, firm or corporation engaged in the selling of goods, wares and merchandise, or who shall cook, or otherwise furnish, for compensation, diet or refreshment of any kind, for casual visitors at his house, for consumption therein, and who does not furnish lodging, and who is not the keeper of a hotel or lodging house, or who shall sell soft drinks from a soda fountain or otherwise, shall be deemed to be a retail merchant and licensed as such. Except, that any manufacturer selling his manufactured product at the place of manufacture shall not be deemed to be a retail merchant and shall not be licensed as such.

Every person, firm or corporation engaged in the business of catering shall be deemed a retail merchant and for the purpose of measuring his license tax, his gross receipts shall be regarded as sales.

Every retail merchant shall pay a license tax of \$20.00 on the first \$2,000.00 of sales and in addition thereto, \$.20 per \$100.00 on all additional sales, whether paid for or not by the purchaser, shall be included in the basis for measuring the license tax.

Every person, firm or corporation engaged in the selling of houses or other structures for sale off-site shall pay a license tax of the gross receipts of such business as herein provided for retail merchants.

Section 96. Merchants, Wholesale:

Every person, firm or corporation engaged in the selling of goods, wares and merchandise, to others for resale only, or, who sells to institutional, commercial or industrial users in wholesale quantities and at wholesale prices, shall be deemed a wholesale merchant and shall pay a license tax of \$50.00 on the first \$10,000.00 of all gross purchases and in addition thereto, \$.05 per \$100.00 of all purchases in excess of \$10,000.00.

The word "purchases," as used in this section, shall be construed to include all goods, wares and merchandise received for sale at each definite place of business of every wholesale merchant. The word so used shall not be construed to exempt any goods, wares and merchandise otherwise coming within the meaning of the word. All goods, wares and merchandise manufactured by any wholesale merchant and sold or offered for sale in this county as merchandise shall be considered as purchases within the meaning of this section. But this section shall not be construed as applying to manufacturers who offer for sale at the place of manufacture, goods, wares and merchandise manufactured by them.

Section 97. Distributing Houses:

For every distributing house or place in this county, other than the house or place of manufacture, operated by any person, firm or corporation engaged in the business of a merchant for the purpose of distributing goods, wares and merchandise among his or its retail stores, or who purchases or orders for his or its retail stores goods, wares or merchandise to be shipped or delivered directly to these stores, a separate license shall be required and the goods, wares and merchandise distributed, purchased or ordered through such distributing houses or places, shall be regarded as purchases for the purpose of measuring the license tax. The tax shall be the same as the license tax imposed on a wholesale merchant in this ordinance.

Section 98. Goods Stored in Public Warehouses:

Any person, firm or corporation who maintains no place of business in James City County, and who or which shall store goods, wares and merchandise in a public warehouse or public warehouses in James City County, for ultimate distribution to wholesalers only, or to the Federal or State Government, or to any agency of either such government, shall not be deemed to be a wholesale merchant and, therefore, is not subject to a license tax as such.

Section 99. Tax When Going Out of Business -- Wholesale Merchant:

If, after the close of the year for which the license is issued, the wholesale merchant should elect not to renew it, but desires the privilege to sell whatever goods, wares and merchandise he may have on hand at the time, it may be lawful for him to do so upon the payment of a license tax upon such goods, wares and merchandise to be regarded as purchases for the purpose of computing the license tax. Provided, however, that no purchases may be made after the close of the preceding year by the merchant.

Section 100. Tax When Going Out of Business -- Retail Merchant:

If, after the close of the year for which the license is issued, the retail merchant should elect not to renew it, but desires the privilege to sell whatever goods, wares and merchandise he may have on hand at the time, it may be lawful for him to do so upon the payment of a license tax measured by the retail sales value of such goods, wares and merchandise, which value shall be estimated by the Commissioner of the Revenue issuing the license. Provided, however, that no purchases may be made by the merchant after the close of the preceding year.

Section 101. Merchants Selling Goods Belonging to Others:

Goods, wares and merchandise not belonging to a merchant which are offered for sale by the merchant or another person at the merchant's duly licensed place of business, shall require such merchant to take out the license of a commission merchant as imposed in this ordinance.

ARTICLE III - PEDDLERS

Section 102. Peddlers:

Definition: Any person who shall carry from place to place any goods, wares or merchandise and offer to sell or barter the same, or actually sell or barter the same, shall be deemed to be a peddler.

All persons who do not keep a regular place of business whether it be a house or vacant lot or elsewhere, open at all times in regular business hours, and at the same place, who shall offer for sale goods, wares and merchandise, shall be deemed peddlers under this ordinance. All persons who keep a regular place of business open at all times in regular business hours, and at the same place, who shall elsewhere than at such regular place of business, personally or through their agents, offer for sale or sell and, at the time of such offering for sale, deliver goods, wares or merchandise shall also be deemed peddlers as above, but this section shall not apply to those who sell or offer for sale in person or by their employees ice, wood, charcoal, meats, milk, butter, eggs, poultry, fish, oysters, game, vegetables, fruits or other family supplies of a perishable nature or farm products grown or produced by them and not purchased by them for sale. But a dairyman who uses upon the streets of this county one or more wagons may sell and deliver from his wagons milk, butter, cream and eggs in this county without procuring a peddler's license.

Every person, firm or corporation who or which engages in the business of peddling as defined above shall be deemed to be a peddler and shall pay a license tax in conformity with the following schedule:

- (a) Peddlers of goods, wares or merchandise who travel on foot, \$250.00.
- (b) Peddlers of goods, wares or merchandise who travel otherwise than on foot, \$500.00.
- (c) 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, \$50.00.
- (d) Peddlers of family supplies of a perishable nature not grown or produced and groceries generally including such articles as customarily sold in grocery stores, \$100.00.
- (e) Peddlers of ice, wood or coal, coke or charcoal, \$25.00.
- (f) Peddlers of goods, wares or merchandise (other than a distributor and/or vendor of motor vehicle fuels and petroleum products, or seafood, a farmer, a farmer's cooperative association, a producer of agricultural products, or a manufacturer taxable on capital by this State who peddles the goods, wares or merchandise manufactured by him at a plant, the capital of which

is taxable by the State and who peddles no other goods, wares or merchandise or who is a licensed wholesale merchant) who shall peddle goods, wares or merchandise to licensed dealers or retailers, for each vehicle used in such peddling, \$100.00.

- (g) Peddlers of Ice Cream, candies and confections, \$50.00.
- (h) Peddlers of bottled soft drinks, hot dogs and wrapped sandwiches, \$75.00.

When such articles are peddled along with the articles specified in other sections of this article, and the license tax imposed by this article is paid, such person shall not be required to pay in addition thereto the license taxes imposed by said other sections.

Nothing in this section shall be construed as imposing a license tax in any case where the county is prohibited by the State law from imposing a license tax on peddlers.

Section 103. Growers and Producers:

No license shall be required from peddlers of market produce, fresh meats or fruits who are bona fide producers or growers of the produce, meats or fruits sold by them; and provided, further, that no license shall be required of peddlers of seafoods who are bona fide catchers, producers or growers of seafoods sold by them.

The Commissioner of the Revenue shall require such bona fide producer or grower of market produce, fruits or fresh meat to file with him a certificate in which shall be given the name and address of the applicant, the location of the land from which his fruit, vegetables and/or other perishables are to be produced, whether the applicant is the owner thereof, or renter, and in the latter case, the name of the landlord or owner and the time from which his lease is to run; also, that the applicant intends to use the sign hereinafter mentioned himself personally, or by agent, for the sale of his own produce only, and will not permit the same to be used by any third party, or for the sale of any produce, except his own. Upon receipt of such certificate, the Commissioner of the Revenue shall furnish to such bona fide producer a sign of a size and design to be selected by the Commissioner of the Revenue suitable to be displayed on his wagon or truck on which shall be printed "County Grower No. _____, 19____" with the license year inserted.

The Commissioner of the Revenue shall issue to each applicant for license to sell fish, oysters, clams or other seafood under this section a license tag of a size and design to be selected by the said Commissioner of the Revenue suitable to be displayed on the vendor's wagon, cart or truck, on which shall be printed

"Seafood Peddler No. _____, 19____," with the license year inserted.

Any license tag or growers sign issued under this section shall be affixed and displayed by the owner on the left hand side of his cart, wagon, dray, automobile, truck, push cart, or other vehicle, on the outside thereof, and in a conspicuous place, so that the same may be readily seen at all times by anyone authorized to inspect the same. A charge of \$1.00 will be made for each grower's tag issued.

Any person making a false statement in the above mentioned certificate, or permitting the grower's sign above mentioned to be used in the sale of any produce, except produce grown by him on the land described in the said certificate, shall be subject to a fine of not less than \$10.00 and not more than \$100.00.

Section 104. Peddler's License Tags:

The Commissioner of the Revenue shall issue to each applicant for peddler's license as imposed under this ordinance, a license tag of a size and design to be selected by the said Commissioner of the Revenue, suitable to be displayed on the vehicle to be used by said peddler in the prosecution of such business. On each tag so issued, there shall be printed the classification of the peddler, the tag number and the license year for which the license is issued.

No license issued under this article shall be proratable or transferable.

ARTICLE IV -- COIN OPERATED MACHINES

Section 105. Coin Operated Machines:

Any person, firm or corporation having anywhere in this county a 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 telephone, shall pay for every such machine or device, a license tax of \$25.00 per year, except that:

- (a) For each coin operated musical machine, the license tax shall be \$10.00 per year.
- (b) For each such vending machine as is used solely for the sale of agricultural products, dairy products, ice, ice cream, hot beverages, soft drinks or cigars, the license tax shall be \$3.00 per year.

- (c) For each such vending machine as is used solely for the sale of candy, the license tax shall be \$3.00 per year.
- (d) For each such vending machine used solely for the sale of cigarettes and operated on a premise for which a tobacco retailer's license has been obtained, the license tax shall be \$3.00 per year.
- (e) For each machine used solely for the purpose of selling shoe strings, musical instrument supplies, chewing gum, the license tax shall be \$3.00 per year.
- (f) For each such machine used for checking parcels or for the storage of luggage or parcels of any character, the license tax shall be, on each compartment, \$.30 per year.
- (g) For each such machine operated for amusement where the coin to be inserted is \$.01, the license tax shall be \$2.00 per year.
- (h) For each coin operated radio or television machine placed in a hotel, motel, motor court room, the license tax shall be \$2.00 per year.
- (i) For each vending or weighing machine operated by the insertion of \$.01, the license tax shall be \$2.00 per year.
- (j) For each such vending machine as is used solely for the sale of peanuts, peanut candy, peanut butter sandwiches and creme sandwiches, and sandwiches generally prepared with the use of breads, and operated by the insertion of a coin or coins of any denomination, the license tax shall be \$3.00 per year.
- (k) For each such vending machine, referred to in subsections b, c, d, e, and j, of this section, placed in manufacturing or other establishments not frequented by the general public, for employees in such establishments, the license tax shall be \$2.00 per year.
- (l) For each such machine generally used for laundry purposes, including washing machines, drying machines, extractors and soap dispensers, laundry bag dispensers, the license tax shall be \$3.00 per year.

- (m) For each such vibrating machine used as a reducing or relaxing device, the license tax shall be \$2.00 per year.
- (n) For each such machine generally used for dry cleaning purposes, the license tax shall be \$10.00 per year.

This article shall not apply to coin operated machines that are used solely for the purpose of selling individual sanitary drinking cups or sanitary drinking cups and natural water, or to machines vending sanitary napkins.

No license tax shall be imposed on any vending machine under the ownership or supervision of any State Commission or State Agency.

Section 106. Illegal Machines not to be licensed:

Nothing in this article shall be construed as permitting any person, firm or corporation to keep, maintain, exhibit or operate any coin operated machine or other device, the operation of which is prohibited by law, nor shall the Commissioner of the Revenue issue any license under this article which is unlawful under the provisions of the State law.

Section 107. Coin Machine Operators -- Exemptions:

Every person, firm or corporation selling, leasing, renting or otherwise furnishing one coin operated machine or more to others or placing one coin operated machine or more on the premises of others, shall be deemed to be a coin machine operator, and shall pay a license tax of \$100.00 per year.

The coin machine operator's license tax imposed by this article shall not be applicable to the operation of weighing machines, automatic baggage or parcel checking machines or receptacles, nor to vending machines which are constructed to do nothing but vend merchandise or postage stamps or provide service only, nor to operators of viewing machines or photomat machines.

Section 108. Registration - Bond:

Every person, firm or corporation, before engaging in the business of a coin machine operator in this county, shall register with the Commissioner of the Revenue and deposit with him a bond, payable to James City County to insure the keeping of accurate records, the filing of reports in such form and at such times as may be prescribed by the Commissioner of the

Revenue, and the proper payment to the Treasurer of the County of the taxes imposed by this ordinance. The form of said Bond shall be determined by the Commissioner of the Revenue and the surety thereon shall be approved by him. The amount of the bond shall be \$500.00.

ARTICLE V

Section 109. Merchants Placing Vending Machines:

Every person, firm or corporation engaged in the business of selling goods, wares and merchandise through the use of coin operated vending machines, shall be deemed to be a retail merchant and shall pay an annual license tax for the privilege of doing business in this county of \$20.00. Provided, however, that if any such person, firm or corporation has more than one definite place in this county in which goods, wares and merchandise are stored, kept, or assembled for supplying such vending machines, the annual license tax hereby imposed shall be \$20.00 additional for each such definite place in excess of one.

Every person, firm or corporation shall also pay a tax of \$.20 on every \$100.00 of gross sales through such vending machines placed in this county in excess of \$2,000.00 in each calendar year, or part thereof. Such volume tax shall be assessed by the Commissioner of the Revenue after the first day of January, and before the last day of January following the calendar year in which such business is done.

Section 110. No Tax on Individual Machines:

The taxes imposed by this article shall be in lieu of any license tax on the individual vending machine, and this article shall not apply to any vending machine upon which the license tax is paid under the provisions of Article IV.

Section 111. When Tobacco Retailer's License Required:

The use of cigarette vending machines on premises which are not already covered by a Tobacco Retailer's license shall require of the person, firm or corporation operating or prosecuting the business on the premises on which the vending machine is placed to take out a Tobacco Retailer's license for that location.

Section 112. Name and Address of Owner of Each Machine:

Every vending machine operated under the provisions of this ordinance shall be plainly marked by the owner thereof with the name, trade name, address of each owner, and section number of this ordinance under which said machine is operated or licensed.

Section 113. Saving Clause:

In the event that any portion, section, subsection, sentence, clause or phrase of this ordinance shall be declared illegal, invalid or unconstitutional by final judgment of any Court of competent jurisdiction such judgment shall not invalidate any other portion, section, subsection, sentence, clause or phrase hereof, but all parts of said ordinance not expressly held to be invalid shall remain in full force and effect.

ARTICLE VI - REPEAL OF FORMER ORDINANCES

Section 114. Repeal of Former Ordinances:

All ordinances or parts of ordinances inconsistent or in conflict with this ordinance are hereby repealed.

ARTICLE VII - TITLE

Section 115. License Tax Ordinance:

This ordinance shall be known, designated and cited as "The License Tax Ordinance of James City County, 1972."