

**ARTICLE II. SPECIFIC BUSINESSES AND ACTIVITIES.**

**ADOPTED**

**NOV 16 1981**

**BOARD OF SUPERVISORS  
JAMES CITY COUNTY  
VIRGINIA**

**Section 9-26. Repealed.**

**Section 9-27. Repealed.**

**Section 9-28. Alcoholic beverages.**

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

- (a) For each wholesale beer distributor's license, the annual license tax shall be two hundred fifty dollars.
- (b) For each wholesale wine distributor's license, the annual license tax shall be one hundred dollars.
- (c) For each retail on-premise wine license, the annual license tax shall be fifteen dollars.
- (d) For each retail on-premise beer license, the annual license tax shall be thirty dollars.
- (e) For each retail off-premise wine and beer license, or wine or beer license, the annual license tax shall be forty dollars.
- (f) For each retail on and off-premise wine and beer license, or beer license, the annual license tax shall be fifty dollars.
- (g) Mixed alcoholic beverages.
  - (1) For each restaurant dispensing mixed alcoholic beverages, with a seating capacity at tables for fifty to one hundred persons, the annual license tax shall be two hundred dollars.
  - (2) For each restaurant dispensing mixed alcoholic beverages, with a seating capacity at tables for more than one hundred, but not more than one hundred fifty persons, the annual license tax shall be three hundred fifty dollars.
  - (3) For each restaurant dispensing mixed alcoholic beverages, with a seating capacity at tables for more than one hundred fifty persons, the annual license tax shall be five hundred fifty dollars.
  - (4) For a private non-profit club operating a restaurant located on premises of such club, the annual license tax shall be three hundred fifty dollars.

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," "wine," and "mixed alcoholic beverage," wherever used in this section shall have the meanings respectively ascribed to them by that act.

As to "the Alcoholic Beverage Control Act", see Code of Va., Section 4-33.1 et seq.

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 the "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 state alcoholic beverage control board. (12-31-71, Section 28.)

For state license tax on alcoholic beverage dispensers, see Code of Va., Section 4-33.

**Section 9-29. Repealed.**

**Section 9-30. Repealed.**

**Section 9-31. Repealed.**

**Section 9-32. Repealed.**

**Section 9-33. Repealed.**

**Section 9-34. Repealed.**

**Section 9-35. Repealed.**

**Section 9-36. Repealed.**

**Section 9-37. Repealed.**

**Section 9-38. Repealed.**

**Section 9-39. Repealed.**

**Section 9-40. Repealed.**

**Section 9-41. Bondsmen, professional, and their 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 state law, shall pay a license tax of thirty dollars or thirty cents per one hundred dollars of gross receipts, whichever is the greater amount. 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.

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 permitting the operation of this business and that the professional bondsman is entitled to be so licensed. (12-31-71, Section 41.)

For state law as to state licenses for bondsmen, see Code of Va., Section 58-371.2)

**Section 9-42. Repealed.**

**Section 9-43. Repealed.**

**Section 9-44. Repealed.**

**Section 9-45. Repealed.**

**Section 9-46. Repealed.**

**Section 9-47. Carnivals, circuses and trained animal shows - Generally**

(a) Carnivals. Every person who, in this county, exhibits performances in a carnival, as defined in section 58-277 of the Code of Virginia, shall pay a license tax of one thousand dollars for each week or part thereof that such carnival exhibits in the county.

(b) Circuses. Every person who exhibits performances of a circus or circuses and menagerie or wild west show in this county shall pay a license tax of one hundred dollars per day that such circus exhibits in the county.

(c) Trained animal shows - Local. Every person, firm or corporation that is in the business of exhibiting performances of trained animal shows in this county and that has a permanent place of business within the county shall pay a license tax of two hundred dollars per year that such trained animal shows exhibit in the county.

(d) Same - Nonlocal. Every person, firm or corporation that is in the business of exhibiting performances of trained animal shows without a permanent place of business within the county shall pay a license tax of fifty dollars per day that such trained animal show exhibit in the county.

(e) Bond. Each person, firm or corporation that exhibits performances as described in this section without maintaining a permanent place of business within the county shall, before beginning operation in this county, post a surety bond in the amount of one thousand dollars, which bond shall assure faithful compliance by the licensee with all of the laws of the county pertaining to revenue and regulation. (12-31-71, Section 45; 5-12-75.)

**Section 9-47.1. Same - Sponsored by nonprofit organizations.**

No license tax shall be assessed or charged for any activity set forth in section 9-47; provided, that such activity is sponsored, supervised and controlled by a nonprofit organization; and provided further, that such organization shall first obtain a license for the privilege of doing business in the county.

No license shall be issued under this section until the county administrator has first made or caused to be made an investigation of the organization involved and the nature of the sponsorship, supervision and control of the show or amusement and the county administrator is satisfied that:

(a) The organization is in fact a bona fide nonprofit organization not authorized to distribute its income to its members by charter, constitution or bylaws.

(b) The show is under the direct sponsorship, supervision and control of the nonprofit organization.

(c) If any person, firm or corporation connected with, pertaining to or in any manner involved with the activity involved herein receives compensation of any nature for services rendered, such compensation must be paid directly by the nonprofit organization or an affiliate organization of which it is a member.

(d) No arrangement exists for sharing the profits, net income or gross receipts from such show with any person, firm or corporation; provided however, such profits may be shared with either or both of the following:

(1) An affiliated organization of which the nonprofit organization is a member,

(2) A property owner providing property upon which such show will be conducted. (5-12-75.)

For state law as to state license for carnivals, shows, circuses and menageries, see Code of Va., Section 58-276.

**Section 9-48. Repealed.**

**Section 9-49. Repealed**

**Section 9-50. Repealed.**

**Section 9-51. Repealed**

**Section 9-52. Contractors, and persons constructing for their own account for sale-**

- 1) The license tax imposed upon a person engaged in contracting and persons constructing for their own account for sale is thirty dollars or ten cents per one hundred dollars of gross receipts, whichever is greater.<sup>1</sup>
- 2) Contractor - A contractor, for purposes of this classification, is any person who accepts or offers to accept:
  - a) 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;
  - b) contracts to do any paving, curbing or other work on sidewalks, streets, alleys or highways, on public or private property, using asphalt, brick, stone, cement, concrete, wood or any composition;
  - c) an order for or contract to excavate earth, rock or other material for foundation or any other purpose, or for cutting, trimming or maintaining rights-of-way;
  - d) an order or contract to construct any sewer of stone, brick, terracotta or other material;
  - e) orders or contracts for doing any work on or in any building or premises involving the erecting, installing, altering, repairing, servicing or maintaining of electric wiring; or the erecting, installing, repairing or maintaining of lines for the transmission or distribution of electric light and power or other utility services;
  - f) an order or contract to remodel, repair, wreck or demolish a building;
  - g) an order or contract to bore or dig a well;
  - h) an order or contract to install, maintain or repair air-conditioning apparatus or equipment.

---

<sup>1</sup>Section 58-299 of the Code of Virginia provides - "When a contractor, electrical contractor or a plumbing and steam fitting contractor shall have paid the ... (required) State license and any local license required by the city, town or county in which his principal office and any branch office or offices may be located, no further license shall be required by the State or the city, town or county for conducting any such business within the confines of this State, except where the amount of business done by such contractor in any other city, town or county exceeds the sum of twenty-five thousand dollars in any year such other city, town or county may require of such contractor a local license, and the amount of business done in such other city, town or county in which a license tax is paid may be deducted by the contractor from the gross revenue reported to the city, town or county in which the principal office or any branch office of the contractor is located, and except further that qualification under Section 32-61 (regulation of plumbing and sewer connections) may be required of contractors doing plumbing business."

- 3) Contracting generally includes, but is not limited to, persons engaged in the following occupations, businesses or trades:

Air-conditioning  
Brick contracting and other masonry  
Building  
Cementing  
Dredging  
Electrical contracting  
Elevator installation  
Erecting signs which are assessed as realty  
Floor scraping or finishing  
Foundations  
House moving  
Paint and paper decorating  
Plastering  
Plumbing, heating, steamfitting  
Refrigeration  
Road, street, bridge, sidewalk or curb and gutter construction  
Roofing and tinning  
Sewer drilling and well digging  
Sign painting  
Structural metal work  
Tile, glass, flooring and floor covering installation  
Wrecking, moving or excavating

- 4) A person is not a contractor if he is engaged in the business of selling and installing air conditioning units that are placed in windows or other openings with frames and require no ducts. The permanent installation of a unit in the wall of the building is contracting.
- 5) Any person engaged in the business of selling and erecting or erecting tombstones is not a contractor, but is engaged in either retail or wholesale sales.
- 6) Any person engaged in the business of wrecking or demolishing a building and who then sells the materials obtained is engaged in retail or wholesale sales as to the sale of the materials.
- 7) Soliciting business for a contractor is not contracting but is a business service.
- 8) Every contractor, whether a general contractor or a subcontractor, is a contractor for purposes of local license taxation. The imposition of a license tax on the gross receipts of a general contractor and also a subcontractor is not double taxation. Each is engaged in business in his own right and licensable accordingly.
- 9) A person who merely sells a prefabricated building or structure is not a contractor, but if the person or a subcontractor for that person erects the building or structure, then the seller is a contractor.
- 10) Any person who sells floor coverings and furnishes and installs the floor covering under a contract with a general contractor (whether the covering

be carpet, linoleum, tile or other covering) is a contractor. If floor coverings are sold at retail and installed as part of or incidental to the sale, then the transaction is not contracting but a retail sale.

- 11) If the installation of an appliance requires the running of electrical, water or gas lines or service outlets, or the performance of any other function previously defined as contracting, then the installation is contracting.
- 12) The mere hauling of sand, gravel and dirt is not contracting but is a business service.
- 13) Whether a person is a contractor or employed as a laborer depends on the facts in each case. The elements to be considered in making the distinction include, but are not limited to, the method of compensation, who supplies the materials and primarily who has the right of control.
- 14) Persons constructing for their own account for sale shall be included in the contracting category for the purpose of calculating the business license tax and this category shall include speculative builders.

**Section 9-53. Repealed.**

**Section 9-54. Dance halls, etc., open to public**

Every person engaged in the operation of a dance hall or 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 thirty dollars per \$100.00 gross receipts or thirty cents whichever is the greater amount.

No license shall be issued hereunder unless and until there is presented to the commissioner of the revenue a permit issued pursuant to chapter 4A, "Dance Halls" from the county administrator permitting or authorizing the operation of this business. (12-31-71, Section 49; 12-22-75.)

**Section 9-54.1 Dances sponsored by nonprofit organizations.**

No license tax shall be assessed or charged for any activity set forth in section 9-54; provided, that such dance is sponsored, supervised and controlled by a nonprofit organization; and provided further, that such organization shall first obtain a license for the privilege of doing business in the county.

No license shall be issued under this section until the county administrator has first made or caused to be made an investigation of the organization involved and the nature of the sponsorship, supervision and control of the show or amusement and the county administrator is satisfied that:

- a) The organization is in fact a bona fide nonprofit organization not authorized to distribute its income to its members by charter, constitution or bylaws.

- b) The show is under the direct sponsorship, supervision and control of the nonprofit organization.
- c) If any person, firm or corporation connected with, pertaining to or in any manner involved with the activity involved herein receives compensation of any nature for services rendered, such compensation must be paid directly by the nonprofit organization or an affiliate organization of which it is a member.
- d) No arrangement exists for sharing the profits, net income or gross receipts from such show with any person, firm or corporation; provided however, such profits may be shared with either or both of the following:
  - 1) An affiliated organization of which the nonprofit organization is a member,
  - 2) A property owner providing property upon which such show will be conducted. (12-22-75.)

**Section 9-55. Detective agencies and watchmen.**

- (a) Every person operating a detective agency, or engaged in a business as a detective, shall pay an annual license tax of thirty dollars or thirty cents per one hundred dollars of gross receipts, whichever is the greater amount.

No license shall be issued hereunder unless and until there is presented to the commissioner of revenue a certificate or permit from the sheriff of this county, recommending the applicant as a person of good moral character with no police record.

- (b) Every person operating a business or agency furnishing watchmen, including ship watching for compensation, shall pay an annual license tax of thirty dollars or thirty ~~cents~~ cents per one hundred dollars of gross receipts, whichever is the greater amount.

**Section 9-56. Distributing houses.**

For every distributing house or place in this county, other than the house or place of manufacture, operated by any person engaged in the business of a merchant for the purpose of distributing goods, wares and merchandise among his retail stores, or who purchases or orders for his 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 chapter. (12-31-71, Section 97.)

**Section 9-57. Electric light and power, heat and gas.**

Every person engaged in the business of furnishing heat, light and power, and gas for domestic, commercial and industrial consumption in this county, shall pay for the privilege an annual license tax of one-half of one per centum of the gross receipts



derived from business within this county, excluding, however, such service furnished federal, state and local public authorities, its offices or agencies and sales for resale to other electric utilities. (12-31-71, Section 51.)

For state law as to local taxation of water or heat, light and power companies, see Code of Va., Subsection 58-603, 58-606.

#### **Section 9-57.1. Private Water Companies**

Every person engaged in the business of furnishing water from private water sources for domestic, commercial and industrial consumption in this country, shall pay for the privilege an annual license tax of one-half of one per centum of the gross receipts derived from business within this county, excluding, however, such service furnished federal, state and local public authorities, its offices or agencies and sales for resale to other water companies.

For state law as to local taxation of water or heat, light and power companies, see Code of Va., Subsection 58-603, 58-606.

#### **Section 9-58. Repealed.**

#### **Section 9-58.1. Financial, Real Estate and Professional Services**

- (1) The maximum rate for local license taxes imposed on a person engaged in a financial, real estate or professional service is thirty dollars or fifty cents per one hundred dollars of gross receipts, whichever is greater.
- (2) Financial Service - Any person rendering a service for compensation in the form of a credit agency, an investment company, a broker or dealer in securities and commodities or a security or commodity exchange is providing a financial service, unless such service is specifically provided for under another section of this code.
  - (a) Those engaged in rendering financial services include, but are not limited to, the following:
    - Buying installment receivables
    - Chattel mortgage financing
    - Consumer financing
    - Credit care services
    - Credit unions<sup>1</sup>
    - Factors
    - Financing accounts receivable
    - Industrial loan companies
    - Installment financing
    - Inventory financing
    - Loan or mortgage brokers
    - Loan or mortgage companies
    - Safety deposit box companies
    - Security and commodity brokers and services
    - Stockbroker
    - Working capital financing

<sup>1</sup>Federal credit unions are not subject to state or local license taxation under the Federal Credit Union Act. 12 USC Section 1768.

- (b) Any person other than a national bank or bank or trust company organized under the laws of this state, or duly licensed and practicing attorney at law, that engages in the business of buying or selling for others on commission or for other compensation, shares in any corporation, bonds, notes or other evidences of debt is a stockbroker. The fact that orders are taken subject to approval by a main office does not relieve the broker from local license taxation. Also, an insurance company engaged in selling mutual funds is a broker as to that portion of its business.
- (3) Real Estate Service - Any person rendering a service for compensation as lessor, buyer, seller, agent or broker is providing a real estate service, unless the service is specifically provided for under another section.
- (a) Those rendering real estate services include, but are not limited to, the following:
- Appraisers of real estate
  - Escrow agents, real estate
  - Fiduciaries, real estate
  - Lessors of real property
  - Real estate agents, brokers and managers
  - Real estate selling agents
  - Rental agents for real estate
- (4) Professional Service - A person is engaged in providing a professional service if engaged in rendering any service specifically enumerated below or engaged in any occupation or vocation in which a professed knowledge of some department of science or learning, gained by a prolonged course of specialized instruction and study is used by its practical application to the affairs of others, either advising, guiding, or teaching them, and in serving their interests or welfare in the practice of an art or science founded on it. The word profession implies attainments in professional knowledge as distinguished from mere skill, and the application of knowledge to uses for others as a vocation.
- (a) Those engaged in rendering a professional service include, but are not limited to the following:
- Architects
  - Attorneys-at-law
  - Certified public accounts
  - Dentists
  - Engineers
  - Land surveyors
  - Pharmacists
  - Practitioners of the healing arts (as defined in Section 54-273(2)<sup>2</sup>)
  - Surgeons
  - Veterinarians

<sup>2</sup>The 'healing arts' means the art or science or group of arts or sciences dealing with the prevention and cure or alleviation of human ailments, diseases or infirmities; and has the same meaning as 'medicine' when the latter term is used in its comprehensive sense." Va. Code Section 54-273(2).

- (b) The performing of services dealing with the conduct of business itself, including the promotion of sales or services of such business and consulting services, do not constitute the practice of a profession, even though the services involve the application of a specialized knowledge.
- (c-1) Certification as a professional by itself is not sufficient to establish liability for local license taxation. Also, the fact that a professional is compensated by means of a salary is not sufficient by itself to relieve that professional from local license tax liability.
- (c-2) Gross receipts for purposes of local license taxation as a professional include only those gross receipts obtained from the practice of that profession as a business, whether it be on a full or part-time basis, in corporate, partnership, sole proprietorship or association form.

**Section 9-59. Fortune tellers, clairvoyants and practitioners of palmistry, phrenology and handwriting 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 handwriting analysis, shall pay a license tax of three thousand dollars per annum.

This license shall not be proratable or transferable. (12-31-71, Section 53.)

For state law as to corresponding state license, see Code of Va., Section 58-377. As to authority of county to require similar license, and penalty for doing business without license, see Code of Va., Section 58-377.1.

**Section 9-60. Repealed.**

**Section 9-61. Repealed.**

**Section 9-62. Goods stored in public warehouses.**

Any person who maintains no place of business in this county, and who shall store goods, wares and merchandise in a public warehouse or public warehouses in this 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. (12-31-71, Section 98.)

**Section 9-63. Repealed.**

**Section 9-64. Repealed.**

**Section 9-65. Repealed.**

**Section 9-66. Repealed.**

**Section 9-67. Repealed.**

**Section 9-67.1. Merchants - Retail Sales**

- (1) The maximum rate for a local license tax imposed on a person engaged in retail sales is thirty dollars or twenty cents per one hundred dollars of gross receipts, whichever is greater.
- (2) Definitions
  - a. Retail Sale - The sale of goods, wares and merchandise for any purpose other than resale, but not including sales at wholesale to institutional, commercial and industrial users.
  - b. Retail Merchant - Any person who makes retail sales.
  - c. Peddler - Any person who carries from place to place any goods, wares or merchandise and offers to sell or actually sells and delivers at the same time is a peddler. Any person who does not keep a regular place of business, whether it be a house or a vacant lot or elsewhere, with regular business hours, but at that place offers to sell goods, wares and merchandise, is a peddler. Any person who keeps a regular place of business, with regular business hours at the same place, who other than at that regular place of business, personally or through agents offers for sale or sells and, at the time of such offering for sale, delivers goods, wares and merchandise is a peddler.
  - d. Itinerant Merchant - See Section 9-99.
- (3) When a merchant conducts both a wholesale and a retail business, the merchant is subject to the retail license tax on the retail portion of the business and subject to the wholesale license tax on the wholesale portion of the business. However, the locality may permit but not require the merchant to pay the license tax as a retailer on both the retail and wholesale portions of the business.
- (4) Any person engaged in repair service who sells parts in addition to or as part of the repair service, is engaged in retail or wholesale sales as to the sales of the repair parts.
- (5) Banks and Savings and Loan Associations that sell promotional items are engaged in retail sales as to the sales of the promotional items and are not exempt from local license taxation as to those sales.
- (6) In the sale of blank checks, a bank is not engaged in retail sales as to the sales of blank checks if the customer places an order for the checks directly with the printer and authorizes the bank to collect for the printer by charging his account, and the bank is not obligated to pay for the checks

except insofar as it honors the customer's authorization. If, however, the customer places his order with the bank, and the bank contracts with the printer and is liable to the printer, whether or not the bank actually collects from the customer, then the bank is engaged in retail sales.

- (7) Any hotel, motel, boarding house or lodging house which also furnishes or sells food or merchandise for compensation is engaged in retail sales as to the sales of the good or merchandise.
- (8) A person is not subject to a local license tax if his business in this state is limited solely to the solicitation of orders by catalogs mailed from outside this state to mail-order buyers in this state and who fills orders from outside this state. However, if the catalogs are distributed by a Virginia resident by mail or in person or if the person engaged in the mail-order business has a definite place of business in this state at which mail orders are received or filled, the mail order business shall be treated the same as any other retail or wholesale business for purposes of local license taxes.
- (9) Any person who merely fills prescriptions for or fits corrective lenses and eyeglass frames is a retail merchant. However, any practitioner who examines eyes is engaged in rendering a professional service.
- (10) Any practitioner of a profession who sells goods, wares or merchandise in connection with the practice of the profession shall be engaged in making retail sales depending on the nature of the products sold and the service performed.

Examples in this area are as follows:

- a. A medical doctor who engages in the sale of drugs or other goods, wares or merchandise as well as the practice of medicine is a merchant as to those sales. However, a medical doctor is not a merchant as to the drugs used in giving an immunization to a patient.
  - b. A chiropodist who sells shoes in connection with his practice is a retail merchant as to such sales.
- (11) A job printer is a manufacturer and is engaged in either retail or wholesale sales as to the sales of the items printed.
  - (12) The sales price alone is not determinative of whether the sale is at retail or wholesale. The fact that a person sells goods, wares or merchandise at wholesale prices, at cost or at less than cost does not prevent the person from being classified as a retail merchant if the sales fall within the definition of a retail sale.
  - (13) Any person who purchases rough stone already cut and who then polishes, glazes and cuts lettering in the stone is not a manufacturer and is engaged in either retail or wholesale sales.
  - (14) Any person who sells goods at retail through a commission merchant, may be held liable for a local license tax as to such sales based on commissions and not gross receipts.

**Section 9-68. Same - Wholesale.**

Every person 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 an annual license tax of thirty dollars or five cents per one hundred dollars whichever is the greater amount.

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. (12-31-71, Section 96.)

**Section 9-69. Repealed.**

**Section 9-70. Repealed.**

**Section 9-71. Repealed.**

**Section 99-72. Pawnbrokers.**

Every person engaging in the business of a pawnbroker shall pay an annual license tax of thirty dollars or thirty cents per one hundred dollars of gross receipts, whichever is the greater amount.

For the purpose of this section a pawnbroker shall be deemed to mean any person who shall in any manner lend or advance money or other things or 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 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. (12-31-71, Section 61.)

For state law as to state pawnbrokers licenses, see Code of Va., Section 58-392.

**Section 9-73. Repealed.**

**Section 9-74. Repealed.**

**Section 9-75. Repealed.**

**Section 9-76. Repealed.**

**Section 9-77. Repealed.**

**Section 9-78. Repealed.**

**Section 9-78.1. Repair, Personal, Business and Other Services**

- (1) The maximum rate for a local license tax imposed upon a person engaged in a repair, personal or business service or any other business or occupation not specifically listed or excepted from Section 58-266.1 is thirty dollars or thirty cents per one hundred dollars of gross receipts, whichever is greater.
- (2) Repair Service - The repairing, renovating, cleaning or servicing of some article or item of personal property for compensation is a repair service, unless the service is specifically provided for under another section.
- (3) Personal Service - Any service rendered for compensation either upon or for persons, animals or personal effects is a personal service, unless the service is specifically provided for under another section.
- (4) Business Service - Any service rendered for compensation to any business, trade, occupation or governmental agency is a business service, unless the service is specifically provided for under another section.
- (5) Those rendering a repair, personal or business service of other service as provided for under another section, but are not limited to, the following:

Advertising agencies.

Airports.

Ambulance services.

Amusements and recreation services (all types).

Animal hospitals, grooming services, kennels or stables.

Auctioneers and common criers.

Automobile driving schools.

Barber shops, beauty parlors, and hairdressing establishments, schools and services.

Bid or building reporting service.

Billiard or pool establishments or parlors

Blacksmith or wheelwright

Bondsman.  
Booking agents or concert managers.  
Bottle exchanges.  
Bowling alleys.  
Brokers and commission merchants other than real estate or financial brokers.  
Business research and consulting services.  
Chartered clubs.  
Child care attendants or schools.  
Collection agents or agencies.  
Commercial photography, art and graphics.  
Commercial sports.  
Dance halls, studios and schools.  
Data processing, computer and systems development services.  
Developing or enlarging photographs.  
Detective agency and protective services.  
Drafting services.  
Engraving.  
Erecting, installing, removing or storing awnings.  
Extermination services.  
Freight traffic bureaus.  
Fumigating or disinfecting.  
Funeral services and crematories.  
Golf courses, driving ranges and miniature golf courses.  
Hauling of sand, gravel or dirt.  
Hotels, motels, tourist courts, boarding and rooming houses and trailer parks and campsites.  
House cleaning services.  
Information bureaus.  
Instructors, tutors, schools and studios of music, ceramics, art, sewing, sports and the like.  
Interior decorating.  
Janitorial services.  
Laundry cleaning and garment services including laundries, dry cleaners, linen supply, diaper service, coin operated laundries and carpet and upholstery cleaning.  
Mailing, messenger and correspondent services.  
Marinas and boat landings.  
Movie theaters and drive-in theaters.  
Nickel plating, chromizing and electroplating.  
Nurses and physician registries.  
Nursing and personal care facilities including nursing homes, convalescent homes, homes for the retarded, old age homes and rest homes.  
Packing, crating, shipping, hauling or moving goods or chattels or others.  
Parcel delivery services.  
Parking lots, public garages and valet parking.  
Pawnbrokers.  
Personnel services, labor agents and employment bureaus.  
Photographers and photographic services.  
Piano tuning.  
Picture framing and gilding.  
Porter services.  
Press clipping services.  
Private hospitals.



Promotional agents or agencies.  
Public relations services.  
Realty multiple listing services.  
Renting or leasing any items of tangible personal property.  
Reproduction services.  
Secretarial services.  
Septic tank cleaning.  
Shoe repair, shoe shine and hat repair shops.  
Sign painting.  
Storage - all types.  
Swimming pool maintenance and management.  
Tabulation services.  
Taxidermist.  
Telephone answering services.  
Theaters.  
Theatrical performers, bands and orchestras.  
Towing services.  
Transportation services including buses and taxis.  
Travel bureaus.  
Tree surgeons, trimmers and removal services.  
Turkish, Roman or other like baths or parlors.  
Wake-up services.  
Washing, cleaning or polishing automobiles.

6. Any person buying or selling any kind of goods, wares or merchandise for another on commission is a commission merchant and is engaged in a business service.
7. Photographers who have no place of business in Virginia may be subject to local license taxation so long as the tax is not in excess of the tax imposed on photographers by the State.
8. Sign painting is a service unless the sign is painted on the side of a building or any other structure assessed as realty, in which case the sign painting is contracting.
9. An amusement is a type of entertainment or show for which compensation is received and that is not specifically provided for under another section of these guidelines.
10. For state law as to state licenses for bowling alleys, see Code of Va., Section 58-372.

**Section 9-79. Repealed.**

**Section 9-80. Repealed.**

**Section 9-81. Repealed.**

**Section 9-82. Repealed.**

**Section 9-83. Tattooing.**

Every person engaged in the business of tattooing in this country shall pay an annual license tax of thirty dollars or thirty cents per one hundred dollars of gross receipts whichever is the greater, 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 County Administrator permitting the operation of this business. (12-31-71, Section 68.)

**Section 9-84. Tax when going out of business - Wholesale merchants.**

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 that no purchases may be made after the close of the preceding year by the merchant. (12-31-71, Section 99.)

**Section 9-85. Same - Retail merchants.**

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 that no purchases may be made by the merchant after the close of the preceding year. (12-31-71, Section 100.)

**Section 9-86. Repealed.**

**Section 9-87. 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 an annual license tax equal to one-half of one per centum of the gross receipts of the business accruing to such person in the county. (12-31-71, Section 70.)

For state law as to local taxation of telegraph and telephone companies, see Code of Va., Section 58-578.

**Section 9-88. 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 streets, avenues and alleys in the county shall pay for the

privilege an annual license tax of one-half of one per centum of the gross receipts derived from business within this county, excluding, however, such service furnished federal, state and local public authorities, their 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. (12-31-71, Section 71.)

For state law as to local taxation of telegraph and telephone companies, see Code of Va., Section 58-578.

**Section 9-89. Repealed.**

**Section 9-90. Repealed.**

**Section 9-91. Tobacco retailers.**

Every person engaged in the business of retailing tobacco or any of its by-products, shall pay a specific license tax of five dollars 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 chapter. (12-31-71, Section 74.)

For state law as to state license for tobacco dealers, see Code of Va., Section 58-402.

**Section 9-92. Repealed.**

**Section 9-93. Repealed.**

**Section 9-94. Repealed.**

**Section 9-95. Repealed.**

**Section 9-96. Repealed.**

**Section 9-97. Repealed - 7-1-81.**

**Section 9-98. Repealed.**

**Section 9-99. Vendors, itinerant.**

Every person who shall engage in, do or transact any temporary or transient business in this 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, alley 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 fifty dollars.


Every person who has not been licensed for at least one year to sell or offer for sale goods, wares or merchandise under this chapter and who shall apply for a license to offer or sell goods, wares or merchandise within this 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 chapter 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 the 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 this 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.

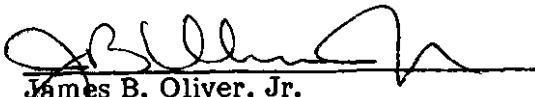
The provisions of this section shall not apply to the sale at auction of any wagon, carriage, automobile, mechanics tools, used farming implements, livestock, poultry (dressed or undressed), seafood, vegetables, fruits, melons, berries, flowers, leaf tobacco, or for sale of used household furniture and used household effects when being sold at the residence of the housekeeper desiring to dispose of the same; nor to sales made to dealers by commercial travelers or selling agents to regularly established merchants or of manufacturers selling to the trade by sample for future delivery from their established place of business, not to the sale of products raised upon lands leased or owned by the seller nor the sale of vegetables, fruits or other farm products not 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 chapter. (12-31-71, Section 82.)

**Section 9-100. Repealed.**

**Section 9-101. Repealed.**

  
\_\_\_\_\_  
Jack D. Edwards, Chairman  
Board of Supervisors

ATTEST:

  
\_\_\_\_\_  
James B. Oliver, Jr.  
Clerk to the Board

Adopted by the Board of Supervisors, James City County, Virginia, this 16th day  
of November, 1981.