

Chapter 110. Privilege License Tax

DIVISION 1. GENERAL:

***State law references:** Authority to levy, G.S. 160A-211.

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§ 110.01 PURPOSE

(A) The intent of this chapter is to raise funds for general municipal purposes. Therefore, it should be construed to require payment of the maximum tax permitted for the privilege of carrying on a business, trade, profession, calling or occupation within the corporate limits of the Town.

(B) A license issued pursuant to this chapter reflects that the appropriate tax has been paid. Issuance of a license does not constitute regulatory approval and does not excuse a licensee from compliance with any other applicable ordinance, regulation, or statute. By issuing a license, the Town has not determined that the recipient is in compliance with any applicable local, state or federal regulation or law or that the recipient is otherwise engaged in a legal activity or operating a business in a legal manner.

(C) This chapter does not prevent the Town from imposing license taxes on additional businesses, from increasing or decreasing the amount of any license tax or from regulating any business taxed.

§ 110.02 DEFINITIONS

Whenever used in this Ordinance (unless the context requires a different meaning):

AGENT means a person authorized to promote, represent, and/or sell for an agency or business.

BUSINESS includes each trade, occupation, profession, business and franchise or other activity engaged in by any person for gain, profit, benefit or advantage, taxed under this Ordinance.

FISCAL YEAR means the period beginning with May 1 and ending on April 30.

GROSS RECEIPTS of the business means total receipts from sales or services as indicated on the federal or state income tax return for that business.

LICENSEE means a person who has paid the privilege license tax levied by this Ordinance and obtained a privilege license.

PERSON includes any individual, trustee, executor, other fiduciary, corporation, unincorporated association, partnership, sole proprietorship, company, firm or other legal entity.

FINANCE SPECIALIST means the individual(s) in the office of the Matthews Finance Department who is charged with the responsibility of administering this Ordinance.

TOWN means Town of Matthews.

LEVY

§ 110.14 LEVY

Levy of tax. An annual privilege license tax is hereby levied on each business conducted within this Town, in the amounts set forth in this chapter. Additionally, every license issued under this chapter shall be a personal privilege and shall not be transferable.

§ 110.15 WHO MUST PAY TAX

Each person who conducts a business within the Town is subject to this chapter.

(A) A person “conducts a business” when he engages in one act of any business.

(B) A person conducts a business “within the Town” if he maintains a business location within the Town, or if, either personally or through agents, he:

(1) Solicits business within the Town, or

(2) Picks up or delivers goods or services within the Town.

§ 110.16 LICENSE REQUIRED

It shall be unlawful for any person or his agent to engage in or carry on a business in this Town for which there is required a license. A violation, of this Chapter, shall constitute a misdemeanor, and each day, that such person shall engage in or carry on such business, shall be construed to be a separate offense. A conviction under this section does not relieve a person of his liability for the license tax or taxes imposed by this Chapter.

§ 110.17 EXEMPTIONS

(A) *Generally.* Except as otherwise provided in this section or by state law, no person is exempt from the payment of a privilege license tax levied by this Chapter.

(B) *Charitable organizations.* A person, who operates a business for a religious, educational, civic, patriotic, charitable or fraternal purpose, when the entire gross income of the business is used for such a purpose, is exempt from paying any privilege license tax levied by this chapter.

§ 110.18 NOTICE TO TAXPAYER PRESUMED

Each person who conducts a business may be subject to a business license. It is the duty of the taxpayer to verify what his requirements are. If licenses are not paid, the proceedings allowed by law may be taken against such business. This notice shall be conclusively presumed, whether or not such persons have actual notice.

§ 110.19 PERIOD; DUE DATE

Unless otherwise specified, the license issued pursuant to this chapter is valid for the 12-month period beginning May 1 and ending April 30.

(A) The tax is due and payable no later than May 1 of each year.

(B) However, if a person begins a business after May 1 of a year, the tax for that year shall be due and payable before the business is begun.

(C) A person may not commence a business conducted within the Town which is taxed pursuant to this Chapter, until the privilege license tax due is paid, and may not continue such business beyond the period for which the license is issued.

(D) The provisions of this section shall not be applicable to beer and wine licenses, which shall be as provided by state law.

(Penalty, see § 110.53)

§ 110.20 PRORATION OF TAX

If a business begins after October 31 and before May 1 the amount of tax due is half the amount otherwise due unless otherwise provided. However, beer and wine licenses are never prorated.

LICENSES

§ 110.35 APPLICATION

(A) A person shall apply to the Finance Specialist for each license required by this chapter no less than thirty (30) days before the date the tax is due. The application, which shall be submitted on forms provided by the Finance Specialist, shall contain:

(1) The start date in which the business began in Town, along with the application date.

(2) The name of the applicant and whether the applicant is an individual, a partnership, a corporation, or some other entity.

(3) Where the business is conducted.

(4) All telephone numbers applicable to business

(5) The nature of the business.

(6) An address where notices and statements may be mailed to as required by this chapter.

(7) Any other information the Finance Specialist determines to be necessary to compute the amount of tax due.

(A) Each new application or an established business moving to a new location must be approved as to zoning requirements by the Town.

(B) Each applicant has the responsibility to comply with other sections of this chapter concerning health, police, building standards, and/or fire department requirements as provided, before the license shall be issued.

§ 110.36 TAX BASED ON GROSS RECEIPTS

(A) *Requirement.* Except as provided in subsection (D) of this section if a license tax required by this chapter is based upon the gross receipts, an applicant for a business privilege license shall be required to submit the exact amount of its gross receipts as reported on their most recent completed federal tax return, in such detail and in such manner as the office of the Finance Specialist may require.

(B) *Procedures.* When a license tax required under this Chapter is based on gross receipts, the licensee will compute its license tax by applying all gross receipts per location to the rate established in this section and purchase a license per location. The licensee, however, may be subject to additional license taxes which the state authorizes the Town to levy, depending on the licensee's business, and for which a separate license must be purchased. If the licensee is required to obtain multiple licenses, these revenues may be excluded from the total gross receipts. New businesses and/or businesses that have not been in business 12 months must give a good-faith 12-month projection of their gross receipts. If necessary, the Finance Specialist shall estimate gross receipts for the business on the basis of gross receipts of comparable businesses, or any other information that the Finance Specialist considers useful.

(C) *Definitions.* The term "gross receipts," as used in this section, shall mean all earnings, receipts, fees, rentals, commissions, broker's charges and income whatsoever arising from or growing out of the conduct of the business, occupation or profession licensed under this chapter during the tax year immediately preceding the license tax year for which the tax is being computed, without any deduction whatsoever, unless otherwise expressly provided.

(D) *Exception.* Any business that pays the maximum annual tax on its gross receipts shall not be required to submit the amount of its gross receipts in order to purchase a license.

(E) *Confidentiality of information.* All information regarding gross receipts or other information furnished or secured under the authority of this Chapter shall be kept in strict confidence by the office of the Finance Director, its officials and employees, and shall not be subject or open to public inspection, except as provided in this Chapter. The aforementioned shall be utilized solely by the office of the finance director, its officials and employees for administering the provisions of this chapter. However, summaries of such information may be shared with appropriate Town officials and employees for purposes of research and analysis.

§ 110.37 CHANGE IN THE BUSINESS DURING THE TAX YEAR; FEE FOR RE-ISSUANCE OF LICENSE

(A) A licensee under this Chapter shall report a change in the information contained in the license application to the Finance Specialist within ten days after the change occurs. If information shown on the license itself is affected thereby, the licensee shall surrender the license to the Finance Specialist when reporting the change. The Finance Specialist shall reissue a license reflecting the change upon payment of \$5.00. The license shall be subject to cancellation for failure to comply with this section.

(B) *Duplicate copy.* Upon satisfactory proof that a license has been lost or destroyed, the Finance Specialist shall furnish a duplicate upon payment of \$5.00. Any other duplication of a license shall constitute a misdemeanor, and is punishable as provided in section 10-99.

§ 110.38 DUTY TO DETERMINE WHETHER TAX DUE

(A) Each person has the duty to determine whether the business he conducts is taxed under this chapter, and if so, whether that tax has been paid for the current tax year.

(B) No license shall be transferable or assignable.

(C) A separate license is required and a separate privilege license tax must be paid for each place of business unless two or more places of business under common ownership are contiguous to each other, communicate directly with and open into each other and are operated as a unit.

§ 110.39 REFUNDS FOR DISCONTINUED BUSINESS

(A) Except as otherwise provided, there shall be no refund or abatement of any part of the license taxes where the licensee discontinues his business before the end of the period for which such license was issued.

(B) Any licensee under this Chapter who enters the armed forces of the United States and as a result thereof, the operation of the business for which the license was issued ceases and terminates and who, within 30 days after an induction into the armed forces, makes an application to the Finance Specialist of the Town for same, shall be entitled to a refund of the license fee in proportion to the number of full months remaining in the license period.

§ 110.40 FREE LICENSES PROHIBITED; EXCEPTION

No free license under this Chapter shall be granted except to disabled veterans for peddling, provided such peddling is done on foot and not from any vehicle. Any such person must be approved by the County Director of Veteran's Affairs in order for the license to be granted.

DUTIES, ENFORCEMENTS AND COLLECTIONS

§ 110.50 FINANCE SPECIALIST'S AUTHORITY; DUTIES OF BUSINESS OPERATORS

(A) *Investigations by the Finance Specialist.* If the Finance Specialist has reason to believe that a person is conducting a business in Town in violation of this Chapter, the Finance Specialist shall conduct an investigation to determine the person's tax liability.

(B) *Duty to permit inspection.* Each person who conducts business in Town shall permit the Finance Specialist or his/her designee to inspect the business premises during normal business hours to determine the nature of the business conducted there and to examine the books and records to determine the nature and amount of business transacted.

(C) *Duty to keep books.* Each person who conducts a business taxed under this chapter shall keep all records and books necessary to compute the tax liability. If a person fails to keep books and records as required, the Finance Specialist shall make a determination of that person's tax liability from the information available.

(D) *Ability to produce additional facts.* If the Finance Specialist requires additional proof before rendering a determination of a person's tax liability, the Finance Specialist may require a sworn statement of sales or other proof as needed prior to making that decision.

§ 110.51 DUTY TO POST

(A) A licensee under this Chapter shall post the license conspicuously in the place of business licensed. Failure to post this license shall raise the presumption of not being a licensed business.

(B) If there is no regular place of business, the license must be kept where it may be inspected at all times by the proper Town officials.

(C) Each coin-operated machine, device, or other equipment for which a Town privilege license is required, shall have affixed thereto in a conspicuous place, a sticker as provided by the Finance Specialist, indicating that the privilege license tax has been paid. Failure to display this sticker shall raise a presumption that the machine, device or other equipment is operated by the owner, and/or tenant of the premises, whereupon such person shall be responsible for payment of all Town taxes and penalties which may be due and payable.

(D) Every coin-operated machine, equipment or device for which a Town privilege license is required shall have affixed thereto in a conspicuous place, identification showing the name and address of the owner, operator, distributor or other person responsible for such coin-operated machine. Failure to display this information shall indicate the machine or device is owned by the operator on the location, as set forth in subsection (C) of this section.

§ 110.52 REASONS FOR REFUSAL OR REVOCATION

The Finance Specialist shall refuse to issue or shall revoke a license required by this chapter for any of the following reasons:

- (A) The applicant misrepresents a fact relevant to the amount of tax due or the qualifications for a license.
- (B) The applicant refuses to provide information necessary to compute the amount of tax due.
- (C) The applicant fails or refuses to provide all information required in the application.
- (D) Upon the revocation of any license, it shall be unlawful for the person to whom such license was granted to continue to conduct such business.

§ 110.53 PENALTIES

(A) All license taxes imposed by this Chapter shall be due and payable in advance by May 2. If any person conducts any business without first paying such tax and obtaining a license by that date, there shall be assessed an additional tax equal to five percent (5%) of the amount prescribed for the license per month or fraction thereof until paid, not to exceed 25 percent (25%) of the amount so prescribed, but in any event shall not be less than five dollars (\$5.00). Beer and wine licenses must be paid in advance by May 2, if delinquent; the above described penalty will also apply.

(B) No license shall be granted until the license tax plus the additional tax assessed has been paid.

(C) All licenses imposed on businesses under Section 110.20 shall be paid prior to the beginning of such business. If not paid within 30 days, the penalties provided in subsections (a) and (b) of this section shall apply from the date such business began.

§ 110.54: UNQUALIFIED APPLICANTS; RIGHT TO A CONFERENCE

(A) After receipt of the completed application, if the Finance Specialist believes that a reason exists for refusing a license under Section 110.43, he/she shall refuse to accept payment of the tax and shall not issue the license. At the applicant's request, the Finance Specialist shall give him a written statement of the reasons for refusing the license. The applicant may, within ten days after the day he receives notice, request a conference to discuss the refusal. In his request he shall specify why his application for a license should not be refused. The Finance Specialist shall arrange the conference within a reasonable time, not to exceed thirty days.

(B) If the Finance Specialist refuses to issue a license, the applicant may reapply for a license at any time thereafter. If the reason for which the application was refused no longer exists, and if no other reason exists for refusing to issue a license, the Finance Specialist shall issue the license.

§ 110.55 AMOUNT OF TAX DISPUTED

If the applicant disputes the amount the Finance Specialist determines to be due, he may either refuse to pay the tax and request a conference with the Finance Specialist to discuss the determination, or pay the amount and request a conference to discuss his right for a refund. If a conference is requested, the Finance Specialist shall arrange it in a reasonable time, not to exceed thirty days.

(A) The Finance Specialist shall revoke a license if a reason exists to revoke it as set forth in Section 110.43. Before the Finance Specialist may revoke a license, he/she shall give the licensee written notice of the grounds for revocation. The licensee may, within ten days after the day on which the notice is served, request in writing a conference with the Finance Specialist. The request shall specify the reasons why the license should not be revoked. The Finance Specialist shall arrange the conference within a reasonable time, not to exceed thirty days.

(B) If the licensee fails to request a conference within ten days after the day on which notice is served, the Finance Specialist shall revoke the license. If the licensee requests a conference, the Finance Specialist may not revoke the license until after the conference.

(C) If the Finance Specialist revokes a license, the former licensee may apply for a new license at any time thereafter. If the reason for which the license was revoked no longer exists, and if no other reason exists for refusing to issue a license, the Finance Specialist shall issue the license.

§ 110.56 LICENSEE'S REMEDIES

(A) *Assertions of valid defense.* Any licensee asserting a valid defense to the enforcement of the collection of any license levied in this chapter shall proceed as provided in this section:

- (1) A valid defense shall include the following:
 - a. A license imposed through clerical error.
 - b. An illegal license.
 - c. A license levied for an illegal purpose.

(2) If the license has been paid, the licensee, at any time within three years after such license became due, may make a demand for a refund of the license paid by submitting to the Town Commissioners a written statement of his defense and a request for a refund thereof.

(B) *Action of governing body.* Upon receiving a licensee's written statement of defense and request for release or refund, the Town Commissioners shall within 90 days after receipt of such request determine whether the licensee has a valid defense to the license imposed or any part thereof and shall either release or refund that portion of the amount that is determined to be in excess of the correct license liability or notify the licensee in writing that no release or refund will be made. The action of the Town Commissioners on applications for refunds shall be recorded in its minutes. If a refund is made, the finance department shall forward such refund to the Finance Specialist, who shall note on all records the amount of refund, check number and refund date.

(C) *Suit for recovery of license taxes.* If within 90 days after receiving a licensee's request for refund and the Town Commissioners have failed to refund the full amount requested by the licensee, or has notified the licensee that no refund will be made, or has taken no action on the request, the licensee may bring a civil action against the Town for the amount claimed. Such action may be brought at any time within three years from the expiration of the period in which the Town Commissioners are required to act.

(D) *Civil action* Civil action brought pursuant to subsection (C) of this section shall be brought in the appropriate division of the general court of justice in the county. If, upon the trial, it is determined that the license or any part of it was illegal, or levied for an illegal purpose, or excessive as a result of a clerical error, judgment shall be rendered therefore with interest thereon at six percent (6%) per annum plus costs. The judgment shall be collected as in other civil actions.

§ 110.57 PROVIDING NOTICE TO AN APPLICANT OR LICENSEE

Whenever this Chapter requires the Finance Specialist to give a written statement or notice to an applicant or a licensee, he may do so in any one of three ways:

- (A) By personally delivering the statement or notice to the applicant or licensee.

(B) By mailing the statement or notice by registered or certified mail, return receipt requested, to the address specified for that purpose in the licensee application or to the last known address.

(C) By causing the statement or notice to be served on the applicant or licensee in accordance with the procedures for service or process under Rule 4, North Carolina Rules of Civil Procedure.

§ 110.58 ENFORCEMENT ACTIONS

(A) *Equitable remedies.* In addition to the criminal remedies set forth in subsection (A) of this section, pursuant to G.S. 160A-175(d), the Town may seek an injunction against any person conducting a business in violation of this Chapter.

(B) *Garnishment and levy remedies.* The Finance Specialist may set forth the sale of tangible personal property (levy) or attach wages, rents, bank deposit and other compensation (garnish) to eliminate any delinquent license tax in accordance with G.S. 105- 368 and G.S. 160A-207.

(C) *Criminal remedies.* Conducting business within the Town limits without having paid the license tax imposed, or without a valid license issued pursuant to this chapter, or without posting a license pursuant to section 110.42, is a misdemeanor, punishable as provided in Section 10.99. Payment of a fine imposed in criminal proceedings pursuant to this section does not relieve a person of his liability for taxes imposed under this chapter.

(D) *Use of remedies.* The Town may maintain an action or procedure to enforce any remedy provided by law for the collection of privilege license tax within three (3) years from the date the taxes became due.

DIVISION 2. SCHEDULES

§ 110.70: License tax schedules.

Schedule A

Privilege License Taxes Based on Gross Sales/Receipts/Income:

Businesses that are taxed under this schedule will use the formula below to calculate the tax amount due. In addition to paying on a gross receipts tax there may be other tax classifications required listed in Schedule B and Schedule C.

(101) All businesses, trades, professions, game devices or other undertaking, prosecuted for profit or gain:

Gross Receipts	License Tax
\$0.00-\$50,000	\$25.00
\$50,001-\$100,000	\$35.00
\$100,001-\$150,000	\$50.00
\$150,001-\$200,000	\$75.00
\$200,001-\$250,000	\$100.00
Over \$250,000	\$100 plus \$0.20 per \$1,000; maximum \$2,000

(Ord. No. 1808, passed 6-13-11; effective 7-1-11)

Schedule B

Privilege License Taxes Limited under North Carolina General Statutes:

Listed below are classifications of business activities governed within the North Carolina Revenue Laws, pursuant to G.S. 160A-211. Businesses conducting these activities are taxed under this schedule **in addition** to Schedule A and Schedule C, if applicable.

(201) Advertising (outdoor) \$35.00

Every person who is engaged in the business of outdoor advertising by means of signboards, poster boards or printed bulletins or any other outdoor advertising devices erected upon grounds, walls or roofs of buildings, or other advertising.

(202) Auto garage \$12.50

(203) Auto service station and accessories \$12.50

Engaging in the business of servicing motor vehicles, trailers or semi-trailers, or engaged in retail selling of automotive accessories or delivering to the user or consumer parts, tires, tools, batteries, electrical equipment or supplies, motor fuels or lubricants, any or all of the above. Such license tax shall be paid for each place of business so operated or maintained.

(204) Auto accessories at wholesale

(A) Every person engaged in receiving, buying, selling, distributing, exchanging or delivering automotive accessories, parts, tires, tools, fuels, lubricants, batteries or other automotive equipment or supplies, any or all of the above at wholesale, for each place of business. **\$37.50**

(B) Plus, for each tank wagon or truck operated on public streets **\$25.00**

(C) Every person engaged in the business of selling wholesale and having no place of business but selling to retail dealers by use of some form of **\$25.00**

The term "wholesale" shall apply to those who receive, buy, sell, distribute, exchange or deliver to retail dealers, or sell otherwise to the consumer.

(205) Amusements \$25.00

(206) Barbers (each operator) \$2.50

(207) Beauty parlors - (each operator)..... \$2.50

(208) Beer licenses - from May 1 to April 30, not prorated

(A) On-premises **\$15.00**

(B) Off premises **\$5.00**

(C) Wholesale beer **\$37.50**

(209) Bicycles, each dealer or agent selling, renting or repairing \$25.00

(210) Boardinghouses, per room \$1.00

Minimum **\$25.00**

(211) Bowling alleys, whether used or not, each alley \$10.00

(212) Chain store, each store over one \$50.00

(213) Circuses, dog and pony shows, and like amusements, per day \$25.00

(214) Collection or claim agencies \$50.00

Every person engaged in the business of operating for profit a collection agency for the purposes of collecting bills, notes, or to pay other indebtedness from one person in favor of another.

(215) Electricians \$50.00

(216) Elevators or sprinkler systems, selling and/or installing \$100.00

(217) Employment agencies \$100.00

(218) Firearms (rifles, handguns, etc.)

- (A) Firearms sale and/or manufacturers, including, but not limited to, rifles, handguns, shotguns, etc..... **\$50.00**
- (B) Dealers in bowie knives, dirks, slingshots, leaded canes, iron or metallic knuckles or similar weapons...**\$200.00**
- (219) Games, for sports or plays operated for profit (golf, putt-putt) \$25.00**
- (220) Heating contractors \$50.00**
- (221) Hotel, motels**
Every person engaged in the business of operating any hotel or motel, tourist court, tourist home or similar place advertising in any manner for transient patronage, or soliciting such business, in the town:
- For each room **\$1.00**
Minimum tax **\$25.00**
- The tax provided for in this section shall apply whether the rental charges are made by patrons on a daily, weekly, biweekly or monthly basis. It is immaterial as to any particular room whether such room is occupied by a permanent guest.
- (222) Ice cream, at retail \$2.50**
- (223) Laundries, launderettes, and similar type businesses \$50.00**
Each steam or electric laundry, including wet or damp wash laundry, and each business supplying or renting clean linen or towels or wearing apparel.
- (224) Loan companies, personal \$100.00**
Persons lending money on personal securities, such as household and kitchen articles, watches, jewelry, automobiles, etc., by mortgage, pledge or otherwise.
- (225) Manicuring (each operator) \$2.50**
- (226) Merchant itinerant (cash or money order) \$100.00**
Merchant, other than an established retail merchant in county, who transports goods to a building, vacant lot or alley, etc., and offers for sale at retail for less than six consecutive months.
- (227) Motion picture shows, indoor, per screen..... \$200.00**
- (228) Motorcycle dealers \$12.50**
Every person engaged in buying, selling, servicing, distributing or exchanging motorcycles, motorcycle supplies or equipment, for each place of business so operated.
- (229) Motor vehicle dealers**
(A) Every person engaged in buying, selling or exchanging motor vehicles, trailers, semitrailers, tires, tools, batteries, electrical equipment, fuels, lubricants or automotive equipment, for each place of business so operated at retail and/or wholesale..... **\$25.00**
(B) Seasonal, temporary, transient or itinerant nature, each location **\$300.00**
- (230) Music box (juke box) each \$5.00**
License must be attached to machine before being placed in operation.
- (231) Oil dealers in lubricating (see 101)**
For each tank, wagon or truck operated on the public streets **\$25.00**
- (232) Pawnbrokers \$275.00**
- (233) Peddlers (cash or money order)**
(A) Person who travels from place to place with inventory and offers for sale at retail the actual inventory, occupying no space for more than 30 minutes during any 24-hour period. Must comply with the regulations of this Chapter, in Division 3 and state regulations **\$25.00**
(B) Farmers selling their own produce must apply for grower's certification **Exempt**

- (234) Phonographs/tapes/recorders, etc.**
 - (A) Each dealer or agent **\$5.00**
 - (B) Service or repair **\$5.00**

- (235) Piano and/or organ dealers \$5.00**

- (236) Plumbers \$50.00**

- (237) Pool tables, pocket billiards, or bagatelle tables, unless used for private amusement alone without charge, per location \$25.00**
 The above tax shall apply whether the pool tables are operated by slot or otherwise.

- (238) Pressing clubs (dry cleaning) \$50.00**
 Includes nonresident and coin-operated dry cleaning machines.

- (239) Radio and/or TV**
 - (A) Each dealer or agent **\$5.00**
 - (B) Repair or service **\$5.00**

- (240) Restaurants**
 - (A) Seating capacity of four customers or fewer **\$25.00**
 - (B) Seating capacity of five or more customers **\$42.50**

- (241) Shooting Galleries \$25.00**
 Whether used or not a place for any other games or play with or without name (unless used for private amusement or exercise alone, without charge)

- (242) Sign erectors, sign hangers \$35.00**
 Construction, repairing, repainting or erecting any sign on walls, buildings or roofs, or hanging or supported steps over streets or sidewalks, any and all work in which is used ladders or scaffolding.

- (243) Skating rinks/swimming pools \$25.00**

- (244) Slot machines**
 No license tax shall be charged upon or issued for a slot machine illegal under the state law.
 - (A) Pinball machines and other amusement games and devices, per location **\$25.00**
 - (B) Each panorama or other machine for the showing of small motion pictures, whether with or without music, and requiring a deposit of more than \$0.09 **\$25.00**

- (245) Sundries (soft drinks, tobacco) \$4.00**
 The sundries license shall be procured and tax paid on any one or more of the following business activities:
 - (A) Sale of pre-wrapped sandwiches in drugstores, service stations or any stands or places not licensed and taxed as a restaurant.
 - (B) Operating, maintaining or placing on location any of the following types of dispensers or machines:
 - (1) Dispensers of cigarettes or other tobacco products.
 - (2) Dispensers of soft drinks.
 - (3) Dispensers of food or other merchandise.
 - (4) Weighing machines. (Not to exceed 4 machines of like kind.)
 - (C) Operating a soda fountain or soft drink stand.

(D) Retailing or jobbing cigarettes, cigars, chewing tobacco, snuff or any other tobacco product. License for each location, regardless of the number of activities engaged in.

(246) Specialty markets (flea markets) \$200.00
 Person who rents space, other than permanent retail store, to someone selling retail.

(247) Trailer parks \$12.50

(248) Undertakers \$50.00

(249) Video games, (each machine) \$5.00
 Each electronic video game’s serial number must be provided with the application. The license must be shown in a conspicuous place.

(250) Video sales and rentals \$25.00
(Subject to (212) and other applicable licenses)

(251) Wine license - from May 1 to April 30, not prorated

(A) On-premises **\$15.00**

(B) Off-premises **\$10.00**

(C) Wholesale wine **\$37.50**

(D) Chain stores applicable, per State Revenue Act.

Schedule C

Privilege License Taxes Limited by Town Ordinance

Business categories in this schedule are specifically taxed. Businesses conducting these activities are taxed under this schedule in addition to Schedule A and Schedule B, if applicable.

(301) Bankrupt or fire stock \$450.00
 Every itinerant salesman or merchant who shall expose for sale, either on the street or in a house rented temporarily for that purpose, any goods, wares or merchandise, bankrupt stock, or fire stock, not being a regular merchant in the town, shall apply in advance and procure a license for the privilege of transacting such business.

(302) Catering trucks, each truck \$50.00
 Selling tobacco, soft drinks, wrapped sandwiches and prepared food from a truck; does not include sale of ice cream and must be approved by health department.

(303) Christmas trees \$50.00
 Dealers in Christmas trees and perishable Christmas decorations, not prorated, each lot.

(304) Ice cream vendors, each vehicle\$75.00
 Ice cream and flavored ice products peddlers who retail from a cart, truck, wagon or other type vehicle.

Internet Access Providers/Internet/Phone Sweepstakes\$2,000.00

Any for-profit business having as a part of its operation the running of one or more games or processes with any of the following characteristics:

(A) For payment, directly or as an intended addition to the purchase of a product, the customer receives one or more electronic sweepstakes tickets, cards, tokens or similar items entitling or empowering the customer to enter a sweepstakes, and without which item the customer would be unable to enter the sweepstakes; or

(B) For payment, directly or as an intended addition to the purchase of a product the customer can request a no purchase necessary free entry of one or more sweepstakes tickets or other item entitling the customer to enter a sweepstakes.

This category shall not include libraries, hotels, motels or other businesses offering lodging, businesses operating only electronic video games which require the insertion of entry of either money or tokens, passwords or other items purchased from the business. This category does not apply to any game or process prohibited by NCGS §14-304–14-309. (Ord. 1718, passed 1-25-10)

(305) Miscellaneous

Every person engaged in business carried on or enjoyed within the corporate limits of the town shall apply for and pay a privilege license tax unless specifically exempted by a local, state or federal authority. In those cases where the privilege license tax amount cannot be determined by any other means, the Finance Specialist shall determine the tax amount due using the following basis:

- (A) 1 to 5 full- or part-time employees at any one time during the year **\$150.00**
- (B) 6 to 15 full- or part-time employees at any one time during the year **\$500.00**
- (C) 16 to 25 full- or part-time employees at any one time during the year **\$1,000.00**
- (D) 26 or more full- or part-time employees at any one time during the year **\$2,000.00**

The tax is not subject to be prorated for a period of less than one year. The number of full or part-time employees to be used in determining this tax shall be the maximum number of full or part-time employees working out of this business location at any one time during the license year and shall include owners, management and persons compensated in any way, including commission for work done at or for this business location.

(306) Pushcarts \$50.00

(307) Taxicabs \$15.00

An applicant under this category must first obtain a Certificate of Public Convenience and Necessity to operate one or more taxicabs pursuant to Chapter 113 of the Town Code, which is subject to approval of Police Department and the Town Board. As of May 2 delinquent license fees and/or penalties shall become the responsibility of the taxicab company under which it operates.

(Ord. 1589, passed 8-27-07)