

Licenses

CHAPTER 8

LICENSES<sup>1</sup>

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<sup>1</sup>As to Town dog license, see Chapter 3, ᠑3-4 of this Code. As to Finance and Taxation generally, see Chapter 6. As to Town vehicle licenses, see Chapter 9, ᠑᠑9-64 to 9-73. As to provision requiring County license for cleaning or repairing private sewage disposal systems, see Chapter 14, ᠑14-9. As to permit and license for solicitors and canvassers see Chapter 15, ᠑᠑15-2 to 15-8.

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Article 1. In General

Sec. 8-1. OVERRIDING CONFLICTING ORDINANCES.

Except as may be otherwise provided by the laws of the Commonwealth of Virginia, and notwithstanding any other current ordinances or resolutions enacted by the Vienna Town Council, whether or not compiled in the Code of the Town of Vienna, to the extent of any conflict, the following provisions shall be applicable to the levy, assessment, and collection of licenses required and taxes imposed on businesses, trades, professions and callings and upon the persons, firms and corporations engaged therein within this Town.

Sec. 8-2. DEFINITIONS. (Amended 10-96)

For the purposes of this ordinance, unless otherwise required by the context:

- A. "AFFILIATED GROUP" means:
  - 1. One or more chains of includable corporations connected through stock ownership with a common parent corporation which is an includable corporation if:
    - a. Stock possessing at least eighty percent of the voting power of all classes of stock and at least eighty percent of each class of the nonvoting stock of each of the includable corporations, except the common parent corporation, is owned directly by one or more of the other includable corporations; and
    - b. The common parent corporation directly owns stock possessing at least eighty percent of the voting power of all classes of stock and at least eighty percent of each class of the nonvoting stock of at least one of the other includable corporations. As used in this subdivision, the term "STOCK" does not include nonvoting stock which is limited and preferred as to dividends. The term "INCLUDABLE CORPORATION" means any corporation within the affiliated group irrespective of the state or country of its incorporation; and the term "RECEIPTS" includes gross receipts and gross income.
  - 2. Two or more corporations if five or fewer persons who are individuals, estates or trusts own stock possessing:
    - a. At least eighty percent of the total combined voting power of all

classes of stock entitled to vote or at least eighty percent of the total value of shares of all classes of the stock of each corporation, and

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b. More than fifty percent of the total combined voting power of all classes of stock entitled to vote or more than fifty percent of the total value of shares of all classes of stock of each corporation, taking into account the stock ownership of each such person only to the extent such stock ownership is identical with respect to each such corporation.

When one or more of the includible corporations, including the common parent corporation, is a non-stock corporation, the term "stock" as used in this subdivision shall refer to the non-stock corporation membership or membership voting rights, as is appropriate to the context.

B. "ASSESSMENT" means a determination as to the proper rate of tax, the measure to which the tax rate is applied, and ultimately the amount of tax, including additional or omitted tax, that is due. An assessment shall include a written assessment made pursuant to notice by the assessing official or a self-assessment made by a taxpayer upon the filing of a return or otherwise not pursuant to notice. Assessments shall be deemed made by an assessing official when a written notice of assessment is delivered to the taxpayer by the assessing official or an employee of the assessing official, or mailed to the taxpayer at his last know address. Self-assessments shall be deemed made when a return is filed, or if no return is required, when the tax is paid. A return filed or tax paid before the last day prescribed by ordinance for the filing or payment thereof shall be deemed to be filed or paid on the last day specified for the filing of a return or the payment of tax, as the case may be.

C. "ASSESSOR" or "ASSESSING OFFICIAL" means the Director of Finance of the Town of Vienna.

D. "BASE YEAR" means the calendar year proceeding the license year, except for contractors subject to the provisions of §58.1-3715 of the Code of Virginia 1950, as amended.

E. "BUSINESS" means a course of dealing which requires the time, attention and labor of the person so engaged for the purpose of earning a livelihood or profit. It implies a continuous and regular course of dealing, rather than an irregular or isolated transaction. A person may be engaged in more than one business. The following acts shall create a rebuttable presumption that a person is engaged in a business:

- (1) advertising or otherwise holding oneself out to the public as being engaged in a particular business; or
- (2) filing tax returns, schedules and documents that are required only of persons engaged in a trade or business.

F. "CONTRACTOR" means any person accepting or offering to accept orders or contracts for doing work on or in any building or structure requiring the use of paint, stone, brick, cement, wood, mortar, wallpaper, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead or other metal or any other building material; or accepting or offering to accept

or private property requiring the use of asphalt, brick, stone, cement, wood or any composition; or accepting or offering to accept orders or contracts to excavate earth, rock or materials for foundations or any other purpose; or accepting or offering to accept orders or contracts to construct any sewer of stone, brick, concrete, terra cotta, or other material; or accepting or offering to accept orders or contracts to care for plots in cemeteries; or accepting or offering to accept orders or contracts for building, remodeling, repairing, wrecking, razing or demolishing any structure; or for moving any building; or for drilling, boring or digging a well; or for the installation, maintenance or repair of neon signs, air conditioning apparatus or equipment.

Every contractor, whether a general contractor or 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.

The term "CONTRACTOR" shall not include persons employed directly on a salary or wage basis by a contractor duly licensed as such under the terms of this chapter.

G. "DEFINITE PLACE OF BUSINESS" means an office or a location at which occurs a regular and continuous course of dealing for thirty consecutive days or more. A definite place of business for a person engaged in business may include a location leased or otherwise obtained from another person on a temporary or seasonal basis; and real property leased to another. A person's residence shall be deemed to be a definite place of business if there is no definite place of business maintained elsewhere and the person is not licensable as a peddler or itinerant merchant.

H. "FINANCIAL SERVICES" means the buying, selling, handling, managing, investing, and providing of advice regarding money, credit, securities and other investments and shall include the service for compensation by a credit agency, an investment company, a broker or dealer in securities and commodities or a security or commodity exchange, unless such service is otherwise provided for in this ordinance.

1. "BROKER" shall mean an agent of a buyer or a seller who buys or sells stocks, bonds, commodities, or services, usually on a commission basis.
2. "COMMODITY" shall mean staples such as wool, cotton, etc., which are traded on a commodity exchange and on which there is trading in futures.
3. "DEALER" for purposes of this ordinance shall mean any person engaged in the business of buying and selling securities for his own account, but does not include a bank, or any person insofar as he buys or sells securities for his own account, either individually or in some fiduciary capacity, but not as part of a regular business.

4. "SECURITY" for purposes of this ordinance shall have the same meaning as in the securities act (8.1-501, et seq.) of the Code of Virginia, or in similar laws of the United States regulating the sale of securities.

Those engaged in rendering financial services include, but without limitation, the following:

- BUYING INSTALLMENT RECEIVABLES
- CHattel MORTGAGE FINANCING
- CONSUMER FINANCING
- CREDIT CARD SERVICES
- CREDIT UNIONS
- 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

I. "GROSS RECEIPTS" means the whole, entire, total receipts attributable to the licensed privilege, without deduction, except as may be limited by the provisions of Chapter 37 of Title 58.1 of the Code of Virginia.

J. "LICENSE YEAR" means the calendar year for which a license is issued for the privilege of engaging in business.

K. "PERSONAL SERVICES" shall mean rendering for compensation any repair, personal, business or other services not specifically classified as "FINANCIAL, REAL ESTATE OR PROFESSIONAL SERVICE" under this ordinance, or rendered in any other business or occupation not specifically classified in this ordinance unless exempted from local license tax by Title 58.1 of the Code of Virginia.

L. "PROFESSIONAL SERVICES" means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations, and no others, as the Virginia Department of Taxation may list in the BPOL guidelines promulgated pursuant to 8.1-3701 of the Code of Virginia 1950, as amended. The Department shall identify and list each 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 rather than for personal profit.

M. "PURCHASES" shall mean all goods, wares and merchandise received for sale at each definite place of business of a wholesale merchant. The term shall also include the cost of manufacture of all goods, wares and merchandise manufactured by a wholesaler or wholesale merchant and sold or offered for sale. Such merchant may elect to report the gross receipts from the sale of manufactured goods, wares and merchandise if it cannot determine or chooses not to disclose the cost of manufacture.

N. "REAL ESTATE SERVICES" shall mean rendering a service for compensation as lessor, buyer, seller, agent, or broker and providing a real estate service, unless the service is otherwise specifically provided for in this ordinance, and such 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

O. "RETAILER" or "RETAIL MERCHANT" shall mean any person or merchant who sells goods, wares and merchandise for use or consumption by the purchaser or for any purpose other than resale by the purchaser, but does not include sales at wholesale to institutional, commercial and industrial users.

P. "SERVICES" shall mean things purchased by a customer which do not have physical characteristics, or which are not goods, wares, or merchandise.

Q. "TOWN" or "THIS TOWN" or "THIS JURISDICTION" shall mean the Town of Vienna, Virginia.

R. "WHOLESALER" or "WHOLESALE MERCHANT" shall mean any person or merchant who sells wares and merchandise for resale by the purchaser, including sales when the goods, wares and merchandise will be incorporated into goods and services for sale, and also includes sales to institutional, commercial and industrial users which because of the quantity, price, or other terms indicate that they are consistent with sales at wholesale.

Sec. 8-3. LICENSE REQUIREMENT

A. Every person engaging in this Town in any business, trade, profession, occupation or calling (collectively hereinafter "a business") as defined in this ordinance, unless otherwise exempted by law, shall apply for a license for each such business if (1) such person maintains a definite place of business in this Town, (2) such person does not maintain a definite office anywhere but does maintain an abode in this Town, which abode for the purposes of this ordinance shall be deemed a definite place of business; or (3) there is no definite place of business but such person operates amusement machines, is engaged as a peddler or itinerant merchant, carnival or circus as specified in 58.1-3717, 3718, or 3728, respectively, of the Code of Virginia, or is a contractor subject to 58.1-3715 of the Code of Virginia, or is a public service corporation subject to 58.1-3731 of the Code of Virginia. A separate license shall be required for each definite place of business. A person engaged in two or more businesses or professions carried on at the same place of business may elect to obtain one license for all such businesses and professions if all of the following criteria are satisfied: (1) each business or profession is licensable at the location and has satisfied any requirements imposed by state law or other provisions of the ordinances of this Town; (2) all of the businesses or professions are subject to the same tax rate, or, if subject to different tax rates, the licensee agrees to be taxed on all businesses and professions at the highest rate; and (3) the taxpayer agrees to supply such information as the assessor may require concerning the nature of the several businesses and their gross receipts.

B. Each person subject to a license tax shall apply for a license prior to beginning business, if he was not subject to licensing in the Town on or before January 1 of the license year, or no later than **March 1** of the current license year if he had been issued a license for the preceding license year. The application shall be on forms prescribed by the assessing official.

C. The tax shall be paid with the application in the case of any license not based on gross receipts or purchases. If the tax is measured by the gross receipts or purchases of the business, the tax shall be paid on or before the last day of April of each year.

D. The assessing official may grant an extension of time, not to exceed 90 days, in which to file an application for a license for reasonable cause. The extension shall be conditioned upon the timely payment of a reasonable estimate of the appropriate tax, subject to adjustment to the correct tax at the end of the extension together with interest from the due date until the date paid and, if the estimate submitted with the extension is found to be unreasonable under the circumstances, a penalty of ten percent of the portion paid after the due date.

E. A penalty of ten percent of the tax may be imposed upon the failure to file an application or the failure to pay the tax by the appropriate due date. Only the late filing penalty shall be imposed by the assessing official if both the application and payment are late; however, both penalties may be assessed if the assessing official determines that the taxpayer has a history of noncompliance. In the case of an assessment of additional tax made by the assessing official,

if the application and, if applicable, the return were made in good faith and the understatement of the tax was not due to any fraud, reckless or intentional disregard of the law by the taxpayer, there shall be no late payment penalty assessed with the additional tax. If any assessment of tax by the assessing official is not paid within thirty days, the Director of Finance may impose a ten percent late payment penalty. The penalties shall not be imposed, or if imposed, shall be abated by the official who assessed them if the failure to file or pay was not the fault of the taxpayer. In order to demonstrate lack of fault, the taxpayer must show that he acted responsibly and that the failure was due to events beyond his control.

"ACTED RESPONSIBLY" means that: (1) the taxpayer exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business; and (2) the taxpayer undertook significant steps to avoid or mitigate the failure, such as requesting appropriate extensions (where applicable), attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred, and promptly rectifying a failure once the impediment was removed or the failure discovered.

"EVENTS BEYOND THE TAXPAYER'S CONTROL" include, but are not limited to, the unavailability of records due to fire or other casualty; the unavoidable absence (e.g., due to death or serious illness) of the person with the sole responsibility for tax compliance; or the taxpayer's reasonable reliance in good faith upon erroneous written information from the assessing official, who was aware of the relevant facts relating to the taxpayer's business when he provided the erroneous information.

F. Interest shall be charged on the late payment of the tax from the due date until the date paid without regard to fault or other reason for the late payment. Whenever an assessment of additional or omitted tax by the assessing official is found to be erroneous, all interest and penalty charged and collected on the amount of the assessment found to be erroneous shall be refunded together with interest on the refund from the date of payment or the due date, whichever is later. Interest shall be paid on the refund of any tax paid under this ordinance from the date of payment or due date, whichever is later, whether attributable to an amended return or other reason. Interest on any refund shall be paid at the same rate charged under §58.1-3916 of the Code of Virginia.

No interest shall accrue on an adjustment of estimated tax liability to actual liability at the conclusion of a base year. No interest shall be paid on a refund or charged on a late payment, in event of such adjustment, provided the refund or the late payment is made not more than thirty days from (1) the date of the payment that created the refund; or (2) the due date of the tax, whichever is later.

Sec. 8-4. SITUS of GROSS RECEIPTS

A. General rule. Whenever the tax imposed by this ordinance is measured by gross receipts, the gross receipts included in the taxable measure shall be only those gross receipts attributed to the exercise of a licensable privilege at a definite place of business within

this Town. In the case of activities conducted outside of a definite place of business, such as during a visit to a customer location, the gross receipts shall be attributed to the definite place of business from which such activities are initiated, directed, or controlled. The situs of gross receipts for different classifications of business shall be attributed to one or more definite places of business or offices as follows:

1. The gross receipts of a contractor shall be attributed to the definite place of business at which his services are performed; or if his services are not performed at any definite place of business, then the definite place of business from which his services are directed or controlled, unless the contractor is subject to the provisions of §58.1-3715 of the Code of Virginia 1950, as amended.
  
2. The gross receipts of a retailer or wholesaler shall be attributed to the definite place of business at which sales solicitation activities occur, or if sale solicitation activities do not occur at any definite place of business, then the definite place of business from which sales solicitation activities are directed or controlled; however, a wholesaler or distribution house subject to a license tax measured by purchases shall determine the situs of its purchases by the definite place of business at which or from which deliveries of the purchased goods, wares and merchandise are made to customers. Any wholesaler who is subject to license tax in two or more localities and who is subject to multiple taxation because the localities use different measures, may apply to the Department of Taxation for a determination as to the proper measure of purchases and gross receipts subject to license tax in each locality.
  
3. The gross receipts of a business renting tangible personal property shall be attributed to the definite place of business from which the tangible personal property is rented or, if the property is not rented, from any definite place of business, then the definite place of business at which the rental of such property is managed.
  
4. The gross receipts from the performance of services shall be attributed to the definite place of business at which services are performed or, if not performed at any definite place of business, then the definite place of business from which the services are directed or controlled.

B. **APPORTIONMENT.** If the licensee has more than one definite place of business and it is impractical or impossible to determine to which definite place of business gross receipts should be attributed under the general rule and the affected jurisdictions are unable to reach an apportionment agreement, except as to circumstances set forth in §58.1-3709 of the Code of Virginia 1950, as amended, the gross receipts of the business shall be apportioned between the definite places of businesses on the basis of payroll. Gross receipts shall not be apportioned to a definite place of business unless some activities under the applicable general rule occurred at, or were controlled from, such definite place of business. Gross receipts attributable to a definite place of business in another jurisdiction shall not be attributed to this Town solely because the

other jurisdiction does not impose a tax on the gross receipts attributable to the definite place of business in such other jurisdiction.

C. **AGREEMENTS.** The assessor may enter into agreements with any other political subdivision of Virginia concerning the manner in which gross receipts shall be apportioned among definite places of business. However, the sum of the gross receipts apportioned by the agreement shall not exceed the total gross receipts attributable to all of the definite places of business affected by the agreement. Upon being notified by a taxpayer that its method of attributing gross receipts is fundamentally inconsistent with the method of one or more political subdivisions in which the taxpayer is licensed to engage in business and that the difference has, or is likely to, result in taxes on more than 100% of its gross receipts from all locations in the affected jurisdictions, the assessor shall make a good faith effort to reach an apportionment agreement with the other political subdivisions involved.

Sec. 8-5. LIMITATIONS and EXTENSIONS (Amended 10/96)

A. Where, before the expiration of the time prescribed for the assessment of any license tax imposed pursuant to this ordinance, both the assessing official and the taxpayer have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

B. Notwithstanding 8.1-3903 of the Code of Virginia 1950, as amended, the assessing official shall assess the local license tax omitted because of fraud or failure to apply for a license for the current license year and the six preceding years.

C. The period for collecting any local license tax shall not expire prior to the period specified in 8.1-3940 of the Code of Virginia 1950, as amended, two years after the date of assessment if the period of assessment has been extended pursuant to this subdivision, two years after final determination of an appeal for which collection has been stayed pursuant to the following 8-5.1 B or 8-5.1 D of this ordinance, or two years after the final decision in a court application pursuant to 8.1-3984 of the Code of Virginia 1950, as amended, or similar law for which collection has been stayed, whichever is later.

SECTION 8-5.1 APPEALS and RULES (Amended 10/96)

A. Any person assessed with a licensing tax under this ordinance as the result of an audit may apply within 90 days from the date of the assessment to the assessing official for a correction of the assessment. The application must be filed in good faith and sufficiently identify the taxpayer, audit period, remedy sought, each alleged error in the assessment, the grounds upon which the taxpayer relies and any other facts relevant to the taxpayer's contention. The assessor

may hold a conference with the taxpayer if requested by the taxpayer, or require submission of additional information and documents, further audit, or other evidence deemed necessary for a proper and equitable determination of the applications. The assessment shall be deemed prima facie correct. The assessor shall undertake a full review of the taxpayer's claims and issue a determination to the taxpayer setting forth its position. Every assessment pursuant to an audit shall be accompanied by a written explanation of the taxpayer's right to seek correction and the specific procedure to be followed in the Town (e.g., the name and address to which an application should be directed).

B. Provided an application is made within 90 days of an assessment, collection activity shall be suspended until a final determination is issued by the assessor, unless the assessor determines that collection would be jeopardized by delay or that the taxpayer has not responded to a request for relevant information after a reasonable time. Interest shall accrue in accordance with the provisions of Subsection F of Section 8-3 of this ordinance, but no further penalty shall be imposed while collection action is suspended. The term "jeopardized by delay" includes a finding that the application is frivolous, or that a taxpayer desires (1) to depart quickly from the locality; (2) to remove his property therefrom; (3) to conceal himself or his property therein; or (4) to do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.

C. Any person assessed with a license tax under this ordinance as a result of an audit may apply within ninety days of the determination by the assessing official on an application pursuant to subsection A. of § 8-5.1 above to the Director of Finance for a correction of such assessment. The Director of Finance shall issue a determination to the taxpayer within ninety days of receipt of the taxpayer's application, unless the taxpayer and the assessing official are notified that a longer period will be required. The application shall be treated as an application pursuant to § 58.1-1821 of the Code of Virginia 1950, as amended, and the Director of Finance may issue an order correcting such assessment pursuant to § 58.1-1822 of the Code of Virginia 1950, as amended. Following such an order, either the taxpayer or the assessing official may apply to appropriate Circuit Court pursuant to § 58.1-3984 of the Code of Virginia 1950, as amended. However, the burden shall be on the party making the application to show that the ruling of the Director of Finance is erroneous. Neither the Director of Finance nor the Department of Taxation shall be made a party to an application to correct an assessment merely because the Director of Finance has ruled on it.

D. On receipt of a notice of intent to file an appeal to the Director of Finance under Subsection A. of § 8-5.1 above, the assessing official shall further suspend collection activity until a final determination is issued by the Director of Finance, unless the assessor determines that collection would be jeopardized by the delay or that the taxpayer has not responded to a request for relevant information after a reasonable time. Interest shall accrue in accordance with the provisions of Subsection A. of § 8-5.1 above, but no further penalty shall be imposed while collection action is suspended. The term "jeopardized by delay" shall have the same meaning as set forth in subsection A. of § 8-5.1 above.

E. Any taxpayer may request a written ruling regarding the application of the tax to a specific situation from the assessor. Any person requesting such a ruling must provide all the relevant facts for the situation and may present a rationale for the basis of an interpretation of the law most favorable to the taxpayer. Any misrepresentation or change in the applicable law or the factual situation as presented in the ruling request shall invalidate any such ruling issued. A written ruling may be revoked or amended prospectively if (1) there is a change in the law, a court decision, or (2) the assessor notifies the taxpayer of a change in the policy or interpretation upon which the ruling was based. However, any person who acts on a written ruling which later becomes invalid shall be deemed to have acted in good faith during the period in which such ruling was in effect.

Sec. 8-6. RECORDKEEPING AND AUDITS

Every person who is assessable with a license tax shall keep sufficient records to enable the assessor to verify the correctness of the tax paid for the license years assessable and to enable the assessor to ascertain the correct amount of tax that was assessable for each of those years. All such records, books of accounts and other information shall be open to inspection and examination by the assessor in order to allow the assessor to establish whether a particular receipt is directly attributable to the taxable privilege exercised within this jurisdiction. The assessor shall provide the taxpayer with the option to conduct the audit in the taxpayer's local business office, if the records are maintained there. In the event the records are maintained outside this Town, copies of the appropriate books and records shall be sent to the assessor's office upon demand.

Sec. 8-7. EXCLUSIONS AND DEDUCTIONS FROM "GROSS RECEIPTS"

A. GENERAL RULE. Gross receipts for license tax purposes shall not include any amount not derived from the exercise of the licensed privilege to engage in a business or profession in the ordinary course of business or profession.

B. The following items shall be excluded from gross receipts:

1. Amounts received and paid to the United States, the Commonwealth or any county, city or town for the Virginia retail sales or use tax, or for any local sales tax or any local excise tax on cigarettes, for any federal or state excise taxes on motor fuels.
2. Any amount representing the liquidation of a debt or conversion of another asset to the extent that the amount is attributable to a transaction previously taxed (e.g., the factoring of accounts receivable created by sales which have been included in taxable receipts even though the creation of such debt and

factoring are a regular part of its business).

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3. Any amount representing returns and allowances granted by the business to its customers.
4. Receipts which are the proceeds of a loan transaction in which the licensee is the obligor.
5. Receipts representing the return of principal of a loan transaction in which the licensee is the creditor, or the return of principal or basis upon the sale of a capital asset.
6. Rebates and discounts taken or received on account of purchases by the licensee. A rebate or other incentive offered to induce the recipient to purchase certain goods or services from a person other than the offeror, and which the recipient assigns to the licensee in consideration of the sale of goods and services shall not be considered a rebate or discount to the licensee, but shall be included in the licensee's gross receipts together with any handling or other fees related to the incentive.
7. Withdrawals from inventory for purposes other than sale or distribution and for which no consideration is received and the occasional sale or exchange of assets other than inventory, whether or not a gain or loss is recognized for federal income tax purposes.
- 8.a. Investment income not directly related to the privilege exercised by a licensable business not classified as rendering financial services. This exclusion shall apply to interest on bank accounts of the business, and to interest, dividends and other income derived from the investment of its own funds in securities and other types of investments unrelated to the licensed privilege. This exclusion shall not apply to interest, late fees and similar income attributable to an installment sale or other transaction that occurred in the regular course of business.
- 8.b. The following shall be deducted from gross receipts or gross purchases that would otherwise be taxable:
  - (1) Any amount paid for computer hardware and software that are sold to a United States federal or state government entity provided that such property was purchased within two years of the sale to said entity by the original purchaser who shall have been contractually obligated at the time of purchase to resell such property to a state or federal government entity. This deduction shall not occur until the time of resale and shall apply to only the original cost of the property and not to its resale price, and the deduction shall not apply to any of the tangible personal property which was the subject of the original resale contract if it is not resold to a state or federal government

entity in accordance with the original contract obligation.

- (2) Any receipts attributable to business conducted in another state or foreign country in which the taxpayer is liable for an income or other tax based upon income.

Sec. 8-8 LESSOR OF REAL PROPERTY

Every person who, as principal, shall engage in the business of renting houses, apartments or commercial property in the Town shall pay for the privilege of doing business an annual license tax of seventeen cents (\$0.17) on each one hundred dollars (\$100.00) of gross receipts from the rental of all commercial establishments, apartment units or dwelling units during the preceding fiscal or calendar year. Persons engaged in the business of renting houses or apartments, or both, shall not be affected by, or come within the provisions of this section unless such person is engaged in the business of renting in excess of two separate dwelling units. The minimum annual license tax shall be thirty dollars (\$30.00).

The business of renting houses and apartments as used in this section shall be construed to mean the rental of a building or portion thereof designed exclusively for residential occupancy, including one-family, two-family and multiple-family dwellings, but not including hotels, boarding houses and rooming houses.

The words "dwelling unit" are defined to mean one or more rooms in a dwelling house or apartment designed for occupancy by one family for living purposes and having cooking facilities. (Code 1962, ၁ 4-52; Amend. 6-23-81)

Sec. 8-9 PUBLIC SERVICE CORPORATIONS (UTILITIES)

A. Motor Vehicle Carriers. All motor vehicle carriers, except such carriers whose annual gross receipts do not exceed five thousand dollars (\$5,000.00) operating on or through the streets of the Town shall pay for the privilege of using the streets, roads and routes, including bridges, excluding toll bridges, an annual license tax as follows: one-fifth cent per mile for each mile operated within the Town by any vehicle weighing five thousand pounds or less; two-fifths cent per mile for each mile operated within the Town by any vehicle weighing more than five thousand pounds and less than fifteen thousand pounds; and three-fifths cent per mile for each mile operated within the Town by any vehicle weighing more than fifteen thousand pounds.

B. Telephone Companies. All persons engaged in the business of providing telephone communications in the Town shall pay for the privilege an annual license tax equal to one-half of one per cent of the gross receipts from rentals, subscriptions and stations within the Town during the preceding fiscal or calendar year, excluding, however, business done between the Town and points outside the State or messages sent by the government of the United States or

C. Telegraph Companies. All persons engaged in the business of sending telegraphic communications from the Town to any point within the State shall pay for the privilege an annual license tax of one-half of one per cent of the gross receipts derived from the sending of such telegrams and telegraphic communications of any kind during the preceding fiscal or calendar year, excluding, however, business done between the Town and points outside the State and receipts from the government of the United States, this State or this Town, and their officers and agents.

D. Heat, Light and Power and Gas Companies. All persons furnishing heat, light or power by means of electric current or gas in the Town shall pay for the privilege, an annual license tax of one-half of one per cent of the gross receipts of such enterprise derived from the Town during the preceding fiscal or calendar year, excluding, however, such services furnished to federal, state and local authorities and sales for resale to other electric companies. (Code 1962, 34-48)

Sec. 8-10      WHOLESALE MERCHANTS

Every person having a definite place of business or store within the Town conducting or engaging in any of the following wholesale merchant occupations, businesses or trades, include but are not limited to the following, shall pay for the privilege an annual license tax of ten cents (\$0.10) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding fiscal or calendar year; provided that any person commencing his occupation after the beginning of the license tax year shall pay for the privilege, a license tax of ten cents (\$0.10) for each one hundred dollars (\$100.00) of anticipated gross receipts for the remaining portion of the license tax year:

- Automotive
- Chemicals
- Clothing, furnishings
- Coal, coke
- Coins and precious metals
- Commission merchants (who take title, others classed as brokers)
- Drugs
- Dry goods
- Electrical, plumbing goods
- Farm equipment
- Furniture and house furnishings
- Groceries and foods
- Hardware
- Jewelry
- Lumber, paint and construction materials
- Machinery, equipment and supplies
- Metals and metal work

<p>           8-10             Seafood            Soft drinks            Sporting goods            Tobacco and tobacco products (except leaf tobacco)            Waste materials            Other wholesale merchants (Code 1962, 4-42)         </p>	<p>Paper and paper products</p> <p>Licenses</p>	<p>8-11</p>
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Sec. 8-11      RATES OF LICENSE TAXES

Except as may be specifically otherwise provided by ordinance or other law, the minimum annual license tax imposed hereunder shall be thirty dollars (\$30.00). For any business with annual gross receipts of fifty thousand dollars (\$50,000.00) or more, the annual license tax imposed on such business shall be at the rate set forth below for the class of enterprise listed.

1. For contractors and persons constructing for their own account for sale, 12 cents per \$100 of gross receipts;
2. For retailers, 17 cents per \$100 of gross receipts;
3. For financial, real estate and professional services, 52 cents per \$100 of gross receipts;
4. For repair, personal and business services and all other businesses and occupations not specifically listed or exempted in this ordinance or otherwise by law, 22 cents per \$100 of gross receipts;
5. For wholesalers, 10 cents per \$100 of purchases [see 58.1-3716 of the Code of Virginia for limitations];
6. For massage parlors, \$5,000 per year;
7. For permanent coliseums, arenas or auditoriums having a maximum capacity in excess of 10,000 persons, open to the public, \$1,000 per year [see limitation in 58.1-3729 in the Code of Virginia];
8. For savings and loan associations and credit unions, \$50 per year; and
9. For direct sellers as defined in 58.1-3719.1 of the Code of Virginia with total annual sales in excess of \$4,000.00, 17 cents per \$100 of total annual retail sales or 10 cents per \$100 of total annual wholesale sales, whichever is applicable.

Sec. 8-12      COMPLIANCE WITH ZONING REGULATIONS

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

All such licenses shall be subject to verification to ascertain compliance with the zoning regulations. Failure to comply shall be just cause for immediate revocation by the Town Treasurer. (Code 1962, §4-23)

**(Sections 8-13 through 8-24 were repealed 1-8-96.)**

Article 2. Special License Tax Provisions

Sec. 8-25 ALCOHOLIC BEVERAGES

A. Every person who shall engage in the businesses of manufacturing, bottling, wholesaling or retailing alcoholic beverages shall obtain a license therefore and shall pay therefore the license tax hereinafter provided:

1. Distiller's License. For each distiller's license, five hundred dollars (\$500.00) per annum; provided that no license shall be required of any distiller manufacturing not more than five thousand gallons of alcohol or spirits or both during such license year.
2. Winery License. For each winery license, five hundred dollars (\$500.00) per annum.
3. Brewery License. For each brewery license, five hundred dollars (\$500.00) per annum.
4. Bottler's License. For each bottler's license, two hundred dollars (\$200.00) per annum.
5. Wholesale Beer License. For each wholesale beer license, twenty-five dollars (\$25.00) per annum.
6. Wholesale Wine Distributor's License. For each wholesale wine distributor's license, twenty-five dollars (\$25.00) per annum.
7. Retail On-Premises Wine and Beer License For Hotel, Motel, Restaurant or Club. For each retail on-premises wine and beer license for a hotel, motel, restaurant, or club, thirty-seven dollars and fifty cents (\$37.50) per annum.
8. Retail Off-Premises Wine and Beer License. For each retail off-premises wine and beer license, thirty-seven dollars and fifty cents (\$37.50) per annum.
9. Retail On-Premises Beer License for Hotel, Motel, Restaurant or Club. For each retail on-premises beer license for a hotel, motel, restaurant or club, twenty-five dollars (\$25.00) per annum.
10. Banquet License. For each banquet license, five dollars (\$5.00) per day.

11. Fruit Distiller's License. For each fruit distiller's license, one hundred dollars (100.00) per annum.

12. Mixed Beverage License Tax. Any person in the Town who holds a mixed beverage restaurant license from the State shall obtain from the Town a mixed beverage license as follows:

(a.) Persons operating restaurants, including restaurants located on premises of and operated by hotels or motels:

(1) Two hundred dollars (\$200.00) per annum for each restaurant with a seating capacity at tables for fifty to one hundred persons.

(2) Three hundred fifty dollars (\$350.00) per annum for each restaurant with a seating capacity at tables for more than one hundred, but not more than one hundred fifty persons.

(3) Five hundred dollars (\$500.00) per annum for each restaurant with a seating capacity at tables for more than one hundred fifty persons.

(b.) A private, nonprofit club operating a restaurant located on the premises of such club, three hundred fifty dollars (\$350.00) per annum.

B. The aforesaid licenses shall be as respectively defined by the act of the General Assembly as herebefore and hereafter amended, known as "The Alcoholic Beverage Control Act" and the terms "alcoholic beverages", "alcohol", "spirits", "beer" and "wine" wherever used in this chapter shall have the meanings respectively prescribed to them by such act.

C. No license shall be issued under this section to any person unless such person shall hold or secure simultaneously therewith the proper State license required by the Alcoholic Beverage Control Act, which State license shall be exhibited to the Town Treasurer, and all dining room, restaurants, lunchrooms and club rooms wherein the beverages herein defined are sold for consumption on the premises shall at all times be open to inspection to the State police and the police authorities of the Town. Any violation of the terms of this provision shall be sufficient grounds for the revocation of the license issued in accordance with this section. (Code 1962, 4-25)

Sec. 8-26 CARNIVALS, CIRCUSES AND EXHIBITIONS

Every person exhibiting performances in a side show, dog and pony show, trained animal show, carnival, circus, menagerie or any other show, exhibition or performance similar thereto, shall procure a license therefore.

The Town license tax on side shows, dog and pony shows, trained animal shows, circuses, menageries or similar shows, exhibitions or performances shall be one hundred dollars (\$100.00) per day.

The Town license tax on carnivals shall be one hundred dollars (\$100.00) per day. For the purpose of this section, a carnival shall be taken to mean an aggregation of shows, amusements, concessions eating places and riding devices, or any of them, operated together on one parcel of ground or streets or on contiguous parcels of ground or streets or moving from place to place, whether the same are owned and actually operated by separate persons or not.

This section shall not be construed to prohibit a resident mechanic or artist from exhibiting any production of his own art or invention without compensation, nor shall any license be required on any industrial art exhibit nor any agricultural fair or the shows exhibited within such grounds of such fair during the period of such fair, whether any admission is charged or not, nor of any resident persons performing in a show or exhibition for charity or other benevolent purposes, nor of exhibitions of volunteer fire companies, whether an admission be charged or not. Whenever any such show, exhibition or performance is given, whether exempted by the terms hereof or licensed, those engaged therein and operating under either such license or exemption, shall be exempted from a license tax for performing or acting thereat.

The provisions of this section shall not be construed to allow, without payment of the tax herein imposed, any performance for charitable or benevolent purposes by a company, association of persons or a corporation, which makes it its business to give exhibitions, no matter what terms of contract may be entered into or under what auspices such exhibition is given by such company, association of persons or corporation for benevolent or charitable purposes, it being the intent and meaning of this section that every company, association of persons or corporation the business of which is giving exhibitions for compensation, whether a part of the proceeds are for charitable or benevolent purposes or not, shall pay the license tax prescribed herein.

The provisions of this section shall not be construed to impose a license tax on a bona fide local association, company or corporation organized for the principal purpose of holding, and which holds, legitimate agricultural exhibitions or industrial arts exhibits. (Code 1962, 34-28)

Sec. 8-27      FORTUNETELLERS

Every person engaged in work as a fortuneteller, clairvoyant, phrenologist, spirit medium, astrologist, hypnotist or palmist, for which compensation is received, shall pay for the privilege an annual license tax of five hundred dollars (\$500.00). This license shall not be transferred or prorated. (Code 1962, 34-29)

Sec. 8-28      ITINERANT VENDORS (Amend. 5-9-83)

An itinerant vendor within the meaning of this section, is a person, firm or corporation who shall engage in, do or transact any temporary or transient business in the Town of Vienna, either in one locality or in traveling from place to place in 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 thereof, including rooms in hotels, lodging houses, or houses of private entertainment, or in any street, alley or other public place in Town, for a period of less than one year, for the exhibition of or sale of such goods, wares or merchandise. All itinerant vendors doing business in the Town shall pay for the privilege a license tax of fifty dollars (\$50.00) per annum. (Code 1962, 4-30)

Sec. 8-29      JUNK AND SECONDHAND DEALERS

Every person trading in any kind of secondhand articles, junk, old metal, rags or other like commodities shall pay for the privilege an annual license tax of one hundred twenty-five dollars (\$125.00); and for each canvasser or agent canvassing the Town for the purpose of buying junk or other secondhand materials for a principal or for himself, an annual license tax of twenty-five dollars (\$25.00) shall be paid for the privilege; and the person doing business under this section shall give bond in the amount of one thousand dollars (\$1,000.00) for his faithful compliance with the law. The bond shall be delivered to the Town Treasurer upon issuance of the license. (Code 1962, 4-31)

Sec. 8-30      PEDDLERS, GENERALLY

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 a 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 section. 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 agents offer for sale or sell and, at the time of such offering for sale, deliver goods, wares and 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 other employees ice, wood, charcoal, meats, milk, butter, eggs, poultry, fish, oysters, game, vegetables, fruits or other family supplies of a perishable nature, farm products grown or produced by them and not purchased by them for sale. However, a dairyman who uses upon the streets of the Town one or more wagons may sell and deliver from his wagons, milk, butter, cream and eggs without procuring a peddler's license.

The license taxes imposed by this section shall not apply to any peddler who is covered

by Sec. 8-31 and who sells to licensed dealers or retailers only.

For the privilege or peddling or bartering in the Town, there shall be paid fifty dollars (\$50.00) annual license tax for each person so engaged or employed in the Town when he travels on foot and when he peddles otherwise than on foot, the annual license tax paid shall be twenty-five dollars (\$25.00) except that:

A. The annual license tax on peddlers of ice, wood, or coal, not produced by them but purchased for resale, shall be twenty-five dollars (\$25.00) for each vehicle used in such peddling in the Town; provided, that such dealers paying a retail merchant's license tax under this chapter may peddle the same from their vehicles without paying additional tax.

B. The annual license tax on 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 them shall be twenty-five dollars (\$25.00) for such peddling in the Town.

C. The annual license tax of peddlers of seafood who buy the seafood they peddle directly from persons who catch or take the same be ten dollars (\$10.00) for each vehicle used in such peddling in the Town.

D. No license issued under this section shall be prorated or transferred.

E. The license taxes imposed by this section shall not apply to unpaid agents or members of a nonprofit organization conducting a sale for the purpose of raising money to be used solely for charitable, community service, nonprofit recreational or religious purposes, consistent with the organization's charter or organizational purpose.

Exemption as herein provided may be granted by the Town Manager or his designate upon receipt of written request setting forth the use to which proceeds so derived will be applied, together with proof as may be required of the nonprofit status of the organization so applying. (Code 1962, ๘4-33; 11-3-69)

Sec. 8-30.1    USE OF STREETS (Amended 3-15-99)

No peddler shall conduct business from a stationary location in the public streets or rights-of-way, nor shall any have an exclusive right to any location in the public streets or rights-of-way, nor shall he be permitted to operate in any congested area where his operations might impede or inconvenience the public. For the purposes of this section the judgment of a police officer, exercised in good faith, shall be deemed conclusive as to whether the area is congested or the public impeded or inconvenienced. (Amend. 1-6-75)

Locations at which parades, fairs, carnivals, circuses, shows, public entertainment, public exhibitions and events of any kind open to the public are conducted all or in part in a public street, park, or right-of-way are declared congested areas at which the act of peddling might impede or inconvenience the public. (Amend 3-15-99)

Sec. 8-31      PEDDLERS OF GOODS, WARES AND MERCHANDISE TO DEALERS OR RETAILERS

Every person other than a distributor or vendor of motor vehicle fuels and petroleum products, tobacco or seafood, a farmer, a farmer's cooperative association, a producer, a manufacturer taxable on capital by this State or a distributor of manufactured goods paying a State license tax on his purchases, who shall peddle goods, wares or merchandise by selling and delivering the same at the same time to licensed dealers or retailers at other than a definite place of business operated by the seller, shall pay an annual license tax of twenty-five dollars (\$25.00) per annum for each vehicle used in such business, which tax shall not be prorated and shall not be transferable.

Every vehicle used by any licensee hereunder shall have conspicuously displayed thereon the name of the person using the same, with the post office address of the licensee. The license hereby required shall be conspicuously displayed on each vehicle while used in such business.

Every person claiming to be a distributor or vendor of motor vehicle fuels and petroleum products, a farmer, a dealer in forest products, tobacco or seafood, a producer, a wholesale dealer, a manufacturer taxable on capital by this State or a distributor of manufactured goods paying a Town tax on his purchases and selling and delivering at the same time, or offering to sell and deliver at the same time, to licensed dealers or retailers, such goods, wares or merchandise, shall upon the request of any police, tax or revenue officer, furnish evidence of his claim other than his mere statement that he is exempt from the provisions of this section. Failure to furnish such evidence shall be sufficient ground for charging the person operating the vehicle with a violation of this section. In any prosecution for a violation of this section, the claim aforesaid shall be corroborated by satisfactory evidence. The exemption hereby accorded a distributor or vendor of motor vehicle fuels and petroleum products and forest products, and tobacco, and in the case of a farmer, a producer or a manufacturer taxable on capital by this State, the exemption is restricted to such peddling of goods, wares or merchandise actually manufactured, produced or grown by the seller.

A farmer within the meaning of this section means any person chiefly engaged in producing agricultural products on whose farm the volume or character of the agricultural products produced is in keeping with the size of the farm, but does not mean any person engaged in producing agricultural products who (a) actively engages, directly or indirectly, in buying or trading in agricultural products not grown or produced by him; or (b) actively engages, directly or indirectly, in conducting a business that includes buying or selling agricultural products not grown or produced by him.

A "peddler" within the meaning of this section, is any person, who, at other than a definite place of business operated by the seller, shall sell or offer to sell goods, wares or merchandise to licensed dealers, or offer to deliver the goods, wares or merchandise to the buyer, and any delivery made on the day of sale shall be considered an equivalent to delivery at the time of sale.

Every person claiming exemption from the provisions of this section on the grounds that he is delivering goods, wares or merchandise previously sold to the customer, shall, upon request of any police, tax or revenue officer, furnish evidence of his claim other than his mere statement, which evidence may be an invoice or signed order describing the goods, wares or merchandise involved, and the amount and price thereof, and failure to furnish such evidence shall be sufficient ground for charging the person operating the vehicle with a violation of this section, and in any prosecution for a violation of this section, the claim aforesaid shall be corroborated by satisfactory evidence.

This section shall not apply to wholesale peddlers who do not have a definite place of business within the Town. (Code 1962, 8-34)

Sec. 8-32      TAXICABS

Every person operating taxicabs or other motor vehicles for hire over the streets of the Town or using the Town as a basis for operation, shall pay for the privilege an annual license tax of ten dollars (\$10.00) for each vehicle. (Code 1962, 8-35)

Sec. 8-33      VENDING AND SLOT MACHINES (Amend. 5/80; 11/80)

Any operator, as defined herein, of a coin-operated machine or device operated on the coin-in-the-slot principle shall pay a license tax of two hundred dollars (\$200.00) for the operation of ten or more coin-operated machines; a tax of one hundred seventy-five dollars (\$175.00) for the operation of nine machines; a tax of one hundred fifty dollars (\$150.00) for the operation of eight machines; a tax of one hundred twenty-five dollars (\$125.00) for the operation of seven machines; a tax of one hundred dollars (\$100.00) for the operation of six machines; a tax of seventy-five dollars (\$75.00) for the operation of five machines; a tax of fifty dollars (\$50.00) for the operation of four machines; and a tax of twenty-five dollars (\$25.00) for the operation of three machines.

The term "operator" means any person, firm or corporation selling, leasing, renting or otherwise furnishing or providing a coin-operated machine or device operated on the coin-in-the-slot principle; provided, however, the term "operator" shall not include a person, firm or corporation owning less than three coin machines and operating such machines on property owned or leased by such person, firm or corporation.

Sec. 8-33.1 (Amend. 5/80)

In addition to that tax imposed pursuant to Sec. 8-33 above, each operator as defined therein shall pay for the privilege of operating such device or devices, an annual license tax of fifteen cents (\$0.15) for each one hundred dollars (\$100.00) of gross receipts for such operation from the preceding fiscal or calendar year; provided that any operator who commences operation after the beginning of the license year shall pay for the privilege a license tax of fifteen cents (\$0.15) for each one hundred dollars (\$100.00) of anticipated gross receipts for the remaining portion of the license year.

Article 3. Reserved

**Sections 8-34 through 8-45 were repealed on 1-8-96.**

Article 4. Dealers in Precious Metals and Jewels  
(New 10/80)

Sec. 8-46.1 LICENSE REQUIRED

No itinerant dealer may purchase gold, silver, platinum, gems or semi-precious stones without a license as provided herein.

Sec. 8-46.2 DEFINITION

Itinerant dealer within the meaning of this article is a person, firm or corporation who shall engage in any temporary or transient business in this Town for the purchase of gold, silver, platinum, gems, or semi-precious stones.

Sec. 8-46.3 ISSUANCE OF LICENSE

Licenses shall be issued by the Commissioner of the Revenue to any person able to produce satisfactory evidence of good character, which license shall designate the premises on which the licensee shall conduct his business and specify the date or dates upon which the business may be conducted. A fee of five hundred dollars (\$500.00) per day may be charged.

Sec. 8-46.4 LICENSE NOT TRANSFERABLE

The license issued hereunder shall be a personal privilege and shall not be transferable, nor shall there be any abatement of the tax upon such license by reason of the fact that the licensee shall have exercised the privilege for any period of less than for which it was granted. The license shall at all times be kept publicly exposed by the licensee on his business premises.

Sec. 8-46.5 VOIDING OF LICENSE

Any false statement made on the application form voids the license ab initio.

Sec. 8-46.6 IDENTIFICATION OF SELLERS

Licenses shall ascertain the name, address, and age of sellers by requiring an identifier issued by a governmental agency with a picture of the subject and one other corroborating means of identification. Licensees shall record the items purchased, the price paid, and the seller's identity. Such records shall be delivered to the Chief of Police on the day of purchase.

Sec. 8-46.7 MAJORITY REQUIREMENT

No purchases may be made from anyone under 18.

Sec. 8-46.8 BOND REQUIRED

Every person so licensed shall at the time of license and before the same shall be operative, enter with either one corporate or two personal sufficient sureties into a joint and several recognizance to the Town in the penal sum of five thousand dollars (\$5,000.00) conditioned upon due observance of the terms of this article.

Sec. 8-46.9 ACTIONS

If any person shall be aggrieved by the misconduct of any licensee and shall recover against him therefore, such person may, after the return unsatisfied, either in whole or in part, of any exception upon such judgment, maintain actions in his own name upon the bond.

Sec. 8-46.10 VIOLATIONS

Violation of the terms of this article shall be a misdemeanor.