

# An Ordinance, Special License Taxes of The City of Kings Mountain, Effective July 1, 1972

Be it ordained by the Board of Commissioners for the City of Kings Mountain that on the following trades, occupations, professions, agencies, business operations and other subjects herein set out, the following taxes shall be levied and collected:

<b>A</b>	
(1) ABATTOIR or slaughterhouse	\$ 50.00
State law reference—Packing houses, G.S. No. 105-70.	
<b>(2) ADVERTISING</b>	
(1) Every person engaged in the business of outdoor advertising by placing, or erecting or maintaining sign boards or any other outdoor advertising	25.00
(Not applicable to theatres taxed by G.S. 105-37 where permission of owners has been secured).	
(2) Distributing handbills or printed matter for commercial purposes, per day	2.00
Per annum	10.00
(3) Advertising not otherwise specifically taxed	10.00
The use of sound trucks for advertising purposes within the city is prohibited.	
Cross reference—Advertising regulations generally, Ch. 3.	
State law references—Outdoor advertising, G. S. No. 105-85; motor advertising, G. S. No. 105-87.	
<b>(3) AGENTS AND AGENCIES</b>	
(1) Collecting and claim agencies: Every person operating for profit a collection agency for the purpose of collecting accounts, notes, or other indebtedness from one person in favor of another (Not applicable to licensed attorney)	50.00
(2) Detective agencies and detectives: Every person operating a private detective agency and every individual acting as a private detective even though a salaried employee	25.00
(3) Employment agencies: Employment agencies: Every person operating a business of securing employment for another person for a fee or commission	300.00
(4) Lightning rod agents	20.00
(Not applicable to federal or state agencies)	
State law references—Collecting agencies, G.S. No. 105-45; detectives, G.S. No. 105-42; employment agencies, G.S. No. 105-90; lightning rod agents, G.S. No. 105-59.	
<b>(4) AMBULANCES</b> —Every person operating an ambulance or ambulances, per vehicle	10.00
(Except Undertakers)	
<b>(5) AMUSEMENTS</b> (See also CIRCUSES, MOVING PICTURES, VAUDEVILLES)	
In buying, selling, distributing, servicing or storing essories or supplies	27.50
Used Motor Vehicle Dealers exclusively are liable for tax set out above. If the business is of a seasonal, temporary, transient, or itinerant nature, the tax shall be for each location	300.00
<b>(6) ANTIQUE FURNITURE AND OTHER ITEMS</b>	
Every person dealing in antique furniture and other items	10.00
<b>(7) AUCTION SALES</b>	
(1) Every person engaged in the business of selling real estate by auction, except sales conducted under court order. Per sale	12.50
Maximum per annum	25.00
(2) All other auctioneers (except tobacco) per year	25.00
Cross reference—Auctions generally, Ch. 6.	
State law reference—Auctions and auctioneers, G.S. No. 85-1 et seq.	
<b>(8) AUTOMATIC SPRINKLERS</b> (See ELEVATORS)	
<b>(8A) AUTOMATIC, COIN-OPERATED CAR WASH</b>	10.00
<b>(9) AUTOMOBILE, MOTORCYCLE DEALERS, SERVICE STATIONS AND GARAGES</b>	
(1) Automotive Service Stations. Every person engaged in the business of servicing, storing, etc., or in selling tires, batteries, accessories, fuels and lubricants, and auto radios	5.00
(2) Motorcycle dealers. Every person engaged in the business of selling, buying or distributing motorcycles or motorcycle accessories	10.00
(A motorcycle dealer may also handle bicycles and bicycle supplies without additional tax).	
(3) Automotive Equipment and Supply at Wholesale and Retail: Every person or firm engaged in the business of buying, selling or distributing automotive accessories, including auto radios, batteries, parts, tires and other automotive supplies, oils and greases, at wholesale	25.00
(If wholesale tax levied, no additional tax may be imposed, for operating service station).	
(4) Motor Vehicle Dealers: Every person or firm engaged in buying, selling, distributing, servicing or storing motor vehicles, trailers, and other automotive accessories or supplies	27.50
Used Motor Vehicle Dealers exclusively are liable for tax set out above. If the business is of a seasonal, temporary, transient, or itinerant nature, the tax shall be for each location	
State law references—Automobiles, wholesale supply dealers and service stations, G.S. No. 105-89; motorcycle dealers, G.S. No. 105-89.1	300.00
<b>(10) AWNING OR TENT MAKERS</b>	
Every person operating any business of making, selling or installing awnings or erecting tents	10.00
<b>B</b>	
<b>(11) BAKERY PRODUCTS</b>	
Every person selling or delivering bakery products; per vehicle or location	10.00
<b>(12) BANK AND TRUST COMPANIES, INCLUDING MORRIS PLAN AND INDUSTRIAL BANKS</b>	
Every person engaged in the business of operating a general banking or trust business	50.00
State law reference—Banks acting in a fiduciary capacity, G.S. No. 53-1 et seq.	
<b>(13) BANKRUPTCY AND ESTATE SALES, ETC.</b>	
Every person conducting a bankrupt, fire, receivership assignment, smoke or water damage, closing-out sale or other sale of similar character of wares and merchandise	25.00
Per day	25.00
Per week	100.00
Each succeeding week	50.00
(Not applicable to sales conducted by order of court or to persons who have paid license tax levied by this schedule upon the same business for the preceding year or who has for 12 months preceding sale operated the business in the city, or who does not during such sale increase or add to the stock of ware and merchandise on hand).	
<b>(14) BARBERSHOPS AND BEAUTY SHOPS</b>	
(1) Barbershop: Every person engaged in the business of operating a barbershop, for each barber chair, whether used or not	2.50
(2) Beauty Shop: Every barber, manicurist, cosmetologist or operator	2.50
State law reference—Barbershops, G.S. No. 105-75.	
<b>(15) BICYCLES</b>	
Every person engaged in buying, selling bicycles and/or bicycle supplies and accessories	5.00
State law reference—Bicycle dealers, G.S. 105-49.	
<b>(16) BILLIARD AND POOL TABLES</b>	
(Unless operated for private amusement alone and without charge).	
Each table measuring not more than:	
2 by 4 feet	5.00

2½ by 5 feet	10.00
3 by 6 feet	15.00
4 by 8 feet	20.00
4½ by 9 feet	25.00
Larger than 4½ by 9 feet	30.00
(This tax not applicable to fraternal organizations having a national charter or to American Legion, Y.M.C.A. and Y.W.C.A.).	
State law reference—Billiard tables, G.S. No. 185-64.	
<b>(17) BLACKSMITH SHOPS</b>	
Every person who operates a blacksmith or horseshoe shop	5.00
<b>(18) BOARDINGHOUSES</b> (See also TOURIST HOMES, HOTELS)	
Every person serving for pay within a residence at least one meal a day for as many as ten people shall be classified as a boardinghouse operator and shall pay a license tax	5.00
<b>(19) BOND OR SECURITIES DEALERS</b>	
Every person engaged in selling stocks or bonds as a dealer	25.00
State law references—Dealers in stocks and bonds, G.S. No. 105-67; installment paper dealers, G.S. No. 105-83; closing-out sales, G.S. No. 66-77; appeal bonds, G.S. No. 150-26, 150-30.	
<b>(20) BONDSMEN</b>	
Every person engaged in the business of writing or executing for a consideration, appearance, compliance or bail bonds or any other undertaking required in connection with criminal proceedings	20.00
(Not applicable to agents of insurance or bonding companies who are licensed by the state commission of insurance.)	
State law reference—Bondsman, G.S. No. 105-41.1.	
<b>(21) BOOK STORES</b>	
Every person operating a book store	10.00
<b>(22) BOTTLETS</b>	
(1) Soft Drinks: Every person engaged in the business of manufacturing or bottling soft drinks shall pay a license tax as follows:	
(a) Low pressure filler with:	
51 spouts or greater	225.00
41 spouts and less than 51	187.50
36 spouts and less than 41	150.00
32 spouts and less than 36	125.00
24 spouts and less than 32	87.50
18 spouts and less than 24	62.50
12 spouts and less than 18	21.88
(b) High pressure filler having manufacturer's rating capacity in bottle per minute of:	
60 or more	150.00
Over 50 and less than 60	125.00
Over 40 and less than 50	87.50
Over 24 and less than 40	13.12
Less than 24 and all foot power machines	8.75
Any machine not specifically mentioned shall bear the same tax as the machine nearest rated capacity.	
(2) Distributors and Jobbers of Soft Drinks: Every person distributing or jobbing bottled soft drinks	8.75
(3) Distribution by Motor Vehicles: Every person distributing or jobbing bottled soft drinks bottled outside the state:	
Per vehicle	25.00
State law reference—Manufacturers, producers, bottlers and distributors of soft drinks, G. S. No. 105-69.	
<b>(23) BOWLING ALLEYS</b>	
Every person engaged in operating a bowling alley: per alley	10.00
(This section not applicable to fraternal organizations having national charter, American Legion, Y.M.C.A., Y.W.C.A.)	
State law reference—Bowling alleys, G. S. No. 105-64.1.	
<b>(24) BRICK DEALERS AND MANUFACTURERS.</b> Every person engaged in dealing in or manufacturing brick	25.00
<b>(25) BROKERS AND COMMISSION MERCHANTS</b>	
Every person engaged in buying and selling commodities either for actual, spot or instant delivery, not otherwise taxed herein	25.00
State law reference—Cotton buyers and sellers on commission, G.S. No. 105-68.	
<b>(26) BROOM AND BRUSH MANUFACTURERS</b> (See also MANUFACTURERS)	
Every person or persons engaged in the manufacture of brooms and brushes	10.00
<b>C</b>	
<b>(27) CABINET AND CARPENTER SHOPS</b>	
Every person engaged in operating a cabinet and/or carpenter shop	10.00
<b>(28) CAFES, RESTAURANTS, CAFETERIAS, LUNCH STANDS</b>	
Every person engaged in the business of operating a restaurant, cafe, cafeteria, hotel with dining service on place where prepared food is sold.	
Places with chairs, stools, or benches for less than 10 persons	2.50
For each additional chair, stool or bench	0.50
State law reference—Restaurants, G.S. No. 105-62.	
<b>(28A) CARNIVAL COMPANIES</b>	
Every person engaged in the business of a carnival company or a show of like kind, per week	100.00
Provided, when a person exhibits only riding devices which are not a part of nor used in connection with any carnival company, per week, per device	
State law reference—Carnival companies, G.S. No. 105-39.	5.00
<b>(29) CEMENT BLOCK AND PIPE MANUFACTURER</b>	25.00
<b>(29A) CIRCUSES, MENAGERIES, WILD WST, DOG AND PONY SHOWS</b>	
Every person engaged in the business of exhibiting performances such as circuses, menageries, wild west, dog and pony shows or other shows or other similar exhibitions:	
(a) Such shows and exhibitions traveling on railroads and requiring transportation of:	
Not more than 2 cars, per day	15.00
3-5 cars, per day	22.50
6-10 cars, per day	45.00
11-20 cars, per day	62.50
21-30 cars, per day	87.50
31-50 cars, per day	125.00
Over 50 cars, per day	150.00
(b) Such shows traveling by vehicles, other than railroad cars:	
Not over 2 vehicles, per day	3.75
3-5 vehicles, per day	5.00
6-10 vehicles, per day	7.50
11-20 vehicles, per day	12.50
21-30 vehicles, per day	22.50
31-50 vehicles, per day	30.00
51-75 vehicles, per day	37.50
76-100 vehicles, per day	50.00
Over 100 vehicles, per vehicle, per day	2.50
(c) Every person engaging in the businesses described herein that conducts a performance during the week of an annual agricultural fair shall pay an additional fee of	500.00
State law reference—Courses, etc., G.S. No. 105-88.	
<b>(30) CHAIN STORES</b>	
Every person engaged in business operating under the same general management two (2) or more stores where merchandise is offered for sale at retail shall be deemed a branch or chain store operator and shall pay a license tax for each such store; in addition to regular license; for each store	50.00
State law reference—Branch or chain stores, G.S. No. 105-98.	
<b>(31) CIGAR, CIGARETTE AND TOBACCO RETAILERS AND JOBBERS</b> (See also MERCHANDISING MACHINES)	

Every person engaged in retailing or jobbing cigars, cigarettes and tobacos	5.00
State law reference—Tobacco and cigarette retailers and jobbers, G.S. No. 105-84.	
<b>(32) CLAIRVOYANTS</b> (See FORTUNE TELLERS)	
<b>(33) CLEANERS</b> (See DRY CLEANERS)	
<b>(34) CLOTHING STORES</b>	
Every person engaged in the business of operating a clothing store	25.00
<b>(35) COAL AND COKE DEALERS</b>	
Every person, either as agent or principal, engaged in the business of selling and/or delivering coal or coke. Wholesale	75.00
Retailing selling coal and coke at retail	25.00
Peddlers who sell in quantities of 100 lbs. or less	5.00
Pool cars: persons soliciting for pool cars to be distributed without profit are liable for the wholesale tax. (Wholesale dealers may also sell less than carload lots and not be subject to retail tax).	
State law reference—Coal and coke dealers, G.S. No. 105-44.	
<b>(36) COLD STORAGE PLANTS OR FREEZER LOCKERS</b>	
Every person operating a cold storage plant wherein anything is stored for compensation	25.00
<b>(37) COMMISSION MERCHANTS</b>	
Every person engaged in buying and selling any cotton, grain or other commodities on commission, either actual, spot or instant delivery	50.00
State law reference—Cotton compresses, G.S. No. 105-68.	
<b>(38) CONFECTIONERY AND FRUIT STANDS</b>	
Every person engaged in the business of operating a confectionary or fruit stand	10.00
<b>(39) CONTRACTORS AND CONSTRUCTION COMPANIES</b>	
Every person who for a fixed fee or price or bids to construct any building, street, sidewalk, bridge, sewer or water system, grading or other improvement or structure	10.00
Cross reference—Building regulations generally Ch. 7.	
State law reference—Contractors and construction companies, G.S. No. 105-54.	
<b>(40) COTTON BUYERS</b> (See COMMISSION MERCHANTS)	
<b>(41) COTTON GINS</b>	
Every person engaged in the business of operating a cotton gin	25.00
<b>(41A) COTTON COMPRESSES</b>	
Every person engaged in the business of compressing cotton	300.00
State law reference—Cotton compresses, G.S. No. 105-63.	
<b>(42) COTTON WAREHOUSES</b>	
Every person engaged in the business of operating a cotton warehouse	50.00
<b>(43) COTTON WASTE</b>	25.00
<b>(44) CREAMERIES OR DAIRIES</b>	
Every person operating a creamery within the corporate limits or operating outside the corporate limits but making deliveries within the corporate limits; per truck	10.00
State law reference—Manufacturers of ice cream, G.S. No. 105-97.	
<b>D</b>	
<b>(45) DEPARTMENT STORE</b>	
Every person engaged in the business of operating a department store other than a chain store	25.00
<b>(46) DRY CLEANERS, PRESSING CLUBS AND HAT BLOCKERS</b>	
Every person operating a dry cleaning plant, pressing club or hat blockers within the corporate limits, and solicitors for plants located outside corporate limits.	12.50
State law reference—Pressing clubs, dry cleaning plants and hat blockers, G.S. No. 105-74.	
<b>(47) DRUG STORES</b>	15.00
State law references—Drugstore license fee, G.S. No. 90-60; generally, G.S. Nos. 90-66, 90-71, 90-73, 90-75; license fee for peddlers selling drugs, G.S. No. 105-53.	
<b>E</b>	
<b>(48) ELECTRICAL APPLIANCES AND SUPPLIERS</b>	15.00
<b>(49) ELECTRICIANS</b> (See PLUMBING, HEATING CONTRACTORS)	
<b>(50) ELEVATORS AND AUTOMATIC SPRINKLER SYSTEMS, SELLING AND INSTALLING</b>	
Every person engaged in selling and installing elevators and/or automatic sprinkler systems (Applies only where principal or branch office is located)	100.00
<b>(50A) ELEVATORS AND AUTOMATIC SPRINKLER SYSTEMS, REPAIRING AND SERVICING</b>	
Every person engaged in the business of servicing or repairing elevators and/or automatic sprinkler systems (Only where principal or branch office is located).	10.00
State law references—Elevators and automatic sprinkler systems, selling, installing, G.S. No. 105-55; repairing, servicing, G.S. No. 105-56.	
<b>(51) EMBALMERS</b> (See UNDERTAKERS)	
<b>(52) ENGRAVERS AND LITHOGRAPHERS</b>	
Every person engaged in engraving or lithographing	15.00
<b>(52A) ENTERTAINMENTS</b>	
Every person engaged in the business of offering or managing any form of entertainment or amusement, (not theatres, vaudeville shows, traveling shows, or entertainment otherwise taxed) for which an admission is charged	12.50
State law reference—Entertainments, G.S. No. 105-37.1.	
<b>(52B) EXPRESS COMPANIES</b>	
Every express company doing business in the city	30.00
State law reference—Express companies, G.S. No. 10-15-118.	
<b>F</b>	
<b>(53) FEED AND SEED RETAIL</b>	15.00
<b>(54) FEED AND FLOUR MILL</b>	50.00
<b>(55) FERTILIZER DEALERS</b>	
(Except stores paying other license taxes) per brand or grade handled	2.00
State law reference—North Carolina fertilizer Law, G.S. No. 106-50.1 et seq.	
<b>(56) FLORIST</b>	
Every person selling or growing flowers, bulbs, plants and shrubs for commercial purpose	15.00
<b>(57) FORTUNE TELLERS AND CLAIRVOYANTS AND SIMILAR TRADES</b> (See CLAIRVOYANTS)	
Every fortune teller, clairvoyant or person following similar trades	500.00
State law reference—Gypsies and fortunetellers, G.S. No. 105-58.	
<b>(58) FOUNDRY AND MACHINE SHOP</b>	
Every person operating a foundry or machine shop	15.00
<b>(59) FREEZER LOCKERS</b> (See COLD STORAGE PLANTS)	
<b>(60) FRESH MEATS</b>	
Sold at retail	10.00
State law reference—Packing houses, G.S. No. 105-70.	
<b>(61) FURNITURE STORE</b> (Except chain stores)	25.00
<b>G</b>	
<b>(61A) GASOLINE, BENZINE, LUBRICATING OIL AND GREASES</b>	
Every person selling illuminating or lubricating oil or greases, or benzine, naphtha, gasoline or other similar products	25.00
State law reference—Gasoline, etc., G.S. No. 105-72.	
<b>(62) GROCERY STORES</b> (Except chain stores)	15.00
<b>H</b>	
<b>(63) HARDWARE STORE</b>	
Every person engaged in the business of operating a hardware store	25.00
<b>(63A) HORSE AND MULE DEALERS</b>	
Every person engaged in buying for the purpose of resale, selling or trading either at wholesale or retail or at public auction horses and mules	12.50
State law reference—Horse dealers, G.S. No. 105-47.	
<b>(64) HOTELS, MOTELS, TOURIST COURTS, TOURIST HOMES</b>	
Every person engaged in the business of operating a hotel, motel, tourist court or tourist home, per room	1.00
Minimum tax	5.00

State law reference—Hotels, G.S. No. 105-61.	
<b>I</b>	
<b>(65) ICE CREAM DEALERS AND MANUFACTURERS</b>	
(a) Wholesale: Every person engaged in manufacturing or distributing ice cream at wholesale; Where the machine is of continuous type, per gallon	1.00
Minimum	1.00
Where the machine is of noncontinuous type, per gallon	1.00
Minimum	1.00
Where no standard type of machine used	
(b) Retail: Every person engaged in retail selling and distributing ice cream, purchased from a manufacturer who has not paid wholesale tax	25.00
(c) Retail from trucks, per truck	25.00
State law reference—Manufacturers of ice cream, G.S. No. 105-97.	
<b>(66) ICE DEALERS</b>	
(a) Every retail dealer in ice shall pay tax for each vehicle used in delivering to consumers; Per vehicle (except manufacturer)	5.00
(b) Every person engaged in the business of manufacturing ice	25.00
<b>(67) ITINERANT MERCHANTS AND SALESMEN</b> (See also PEDDLERS)	
Every itinerant salesman or merchant who shall expose for sale goods, wares, or merchandise, either on the streets or in a building, not being a regular merchant in the municipality	25.00
(The provisions of this Section shall not apply to persons who sell books, periodicals, printed music, ice, wood for fuel, fish, beef, mutton, pork, bread, cakes, pies, dairy products, poultry, eggs, livestock or articles produced by the individual offering them for sale but shall apply to medicines, drugs or articles assembled).	
Cross reference—Peddlers and solicitors; Ch. 18.	
State law reference—Itinerant merchants, G.S. No. 105-53 (d).	
<b>J</b>	
<b>(68) JEWELRY STORES AND WATCH AND JEWELRY REPAIRING</b>	
(a) Every person engaged in the business of buying and selling jewelry or trinkets	20.00
(b) Every person engaged in the business of repairing watches and jewelry	10.00
<b>(69) JUNK DEALERS</b> (See also RAGS, HIDES AND WASTE PAPER AND SCRAP PROCESSORS)	
Every person engaged in the business of buying and/or selling what is commonly known as junk	25.00
This tax is not applicable to persons dealing solely in waste paper; nor to persons who maintain on regular price of business but sell only to licensed dealers or manufacturers using scrap engaged in shipment in interstate commerce; nor to salvage committees where personal profit does not accrue; nor to persons engaged in the business of processing scrap iron and metals into raw materials.	
Cross reference—Junk and junk dealers generally, Ch. 12.	
State law reference—Junk dealers, G.S. No. 106-100.	
<b>K</b>	
<b>(69A) KNIVES</b>	
Every person engaged in the business of selling or offering for sale bowie knives, dirks, daggers, slingshots, loaded canes, iron or metallic knuckles or articles of like kind	200.00
State law reference—Knives, G.S. No. 105-80.	
<b>L</b>	
<b>(70) LAUNDRIES</b>	
(a) Steam, Electricity or other motive Power	12.50
(b) Hand Laundries and Launderettes: Every person engaged in the business of operating a hand laundry (except Washermom), and establishments offering use of individual washing machines	12.50
(c) Out of Town Laundries: Every person engaged in the business of laundry work or in renting clean linens or towels when work is performed outside of municipality, or when linens and towels are supplied by business located outside municipality	12.50
State law reference—Laundries, G.S. No. 105-85.	
<b>(71) LOAN AGENCIES OR BROKERS</b> (See also PAWNBROKERS)	
Every person engaged in the regular business of making loans or lending money, accepting liens on, or contracts of assignments of salaries or wages or other security or evidence of debt for repayment in installment payments or otherwise and maintaining in connection with safe, any office or established place for conduct of business or advertising or soliciting such business in any manner	100.00
(Not applicable to banks, building and loan associations, credit unions nor installment paper dealers, nor to loans on real estate or pawnbrokers).	
State law reference—Loan agencies and brokers, G.S. No. 105-88.	
<b>(72) LUMBER AND/OR BUILDING MATERIAL DEALERS</b>	50.00
<b>(73) LUNCH COUNTER AND STANDS</b> (See CAFES)	
<b>M</b>	
<b>(74) MACHINE SHOPS</b> (See FOUNDRIES)	
<b>(75) MACHINERY</b>	
Every person engaged in the business of dealing in machinery not otherwise taxed hereunder	25.00
<b>(76) MANUFACTURERS</b>	
(a) General	
Every person engaged in the business of manufacturing which business is not specifically taxed herein, shall pay a license tax	50.00
(b) Textile	
Up to 5,000 spindles	45.00
5,001 to 10,000 spindles	50.00
10,001 to 15,000 spindles	75.00
All over 15,000 spindles	100.00
Up to 10 looms	25.00
11 to 25 looms	50.00
26 to 50 looms	75.00
51 to 100 looms	100.00
All over 100 looms	100.00
No manufacturer with any unlimited number of looms and spindles to pay over	200.00
(c) Knitting Mills	
Up to 5 knitting machines	15.00
6 to 10 knitting machines	25.00
11 to 25 knitting machines	35.00
26 to 50 knitting machines	50.00
51 to 100 knitting machines	75.00
All over 100 knitting machines	100.00
(d) Broom Manufacturer	10.00
(e) Bed Spreads and Rugs	10.00
<b>(77) MEATS</b> (See also ABATTOIRS, COLD STORAGE PLANTS and FRESH MEATS)	
Wholesale and Packing Houses: Every person engaged in the business of selling fresh meats at wholesale or operating a packing house	50.00
State law reference—Packing houses, G.S. No. 105-70.	
<b>(78) MERCHANDISING MACHINES</b>	
Every person engaged in the business of operating or placing any machine or machines in which is kept any article of merchandise to be purchased, any machine which plays records or produces music, or any tobacco vending machine shall pay annual license tax as follows:	