

Special License Taxes OF THE City Of Kings Mountain

JULY 1, 1946-JUNE 30, 1947

BE IT ORDAINED BY THE BOARD
OF COMMISSIONERS OF THE CITY
OF KINGS MOUNTAIN:

SECTION 1

Definitions: Wherever in this ordinance the words hereinafter defined or construed in this section are used they shall, unless the context requires otherwise, be deemed to have the following meaning:

(a) **Agent**—The person having the agency of the manufacturer, producer, or distributor.

(b) **Business**—Any business, trade occupation, profession, avocation or calling of any kind, subject, by the provision of this ordinance, to a license tax.

(c) **Engaged in the Business**—Engaged in the business as owner or operator.

(d) **Fiscal Year**—The period beginning with the 1st day of July and ending with the 30th day of June, next following.

(e) **Person**—Any person, firm, partnership, company, or corporation.

(f) **Quarter**—Any three consecutive months.

SECTION 2

License tax upon certain trades and business operations.

In addition to the tax on property and polls, as otherwise provided for, and under the power and authority conferred in the laws of North Carolina, there shall be levied and collected annually, or oftener, where provided for, a privilege license tax on trades, professions, agencies, business operations, exhibitions, circuses and all subjects authorized to be licensed, as set out in the following sections and schedule. All licenses shall be personal privilege and shall not be transferable. Nothing herein contained shall be construed to prevent the Board of Commissioners from imposing from time to time, as they may see fit, such license taxes as are not specifically herein defined, or from increasing or decreasing the amount of any special license tax, or from prohibiting or regulating the business or acts licensed, and all licenses are granted subject to the provisions of existing ordinances or those, thereafter enacted.

SECTION 3

Unlawful to conduct business without a license.

It shall be unlawful for any person or his agent or servant to engage in or carry on a business in the City of Kings Mountain for which there is required a license without first having paid the license tax and obtained the license. For the purpose of this section the opening of a place of business, or offering to sell, followed by a single sale or the doing of any act or thing in furtherance of the business shall be construed to be engaging in or carrying on such a business; and each day that such person, firm or corporation shall engage in or carry in such business as aforesaid, shall be construed to be a separate offense.

SECTION 4

License Taxes shall be for twelve months.

All taxes provided for and fixed in the following sections and schedule shall be for twelve months unless otherwise specified, and shall remain for each year to come, until changed by the Board of Commissioners. All the licenses provided for shall date from the 1st day of July of each and every year and shall expire on the 30th day of June of each year; Provided, that where the license is issued after February 1st, then the licensee shall be required to pay one-half the tax prescribed, except where otherwise specifically provided for.

SECTION 5

License required for every separate business.

The payment of any particular tax imposed by this ordinance shall not relieve the person paying the same from the payment of any other tax imposed by this ordinance for any other business he may carry on, unless so provided by the section imposing such tax; it being the intent of this ordinance that license taxes prescribed by various sections or subsections of this ordinance applicable to any business shall be cumulative except where otherwise specifically provided.

SECTION 6

Licenses required for every place of business.

A license issued for the privilege of conducting a business is only valid for the business conducted at the place and by the licensee named therein. Every person doing business in more than one factory, mill, warehouse, store, stall or stand, or other place of business, shall secure a separate license for each place of business, and in case of a business conducted in more than one place, the municipal license tax which was due and payable at the commencement of the business, and open into

municipal license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the tax collector and paid with the municipal license tax and shall become a part of the municipal license tax.

SECTION 14

Schedule of License Taxes

On the following trades, professions, agencies, business operations, and other subjects herein set out, the following taxes shall be levied and collected:

ABATTOIRS

ADVERTISING — Outdoor upon each person, engaged in, as defined in Section 151, of the Revenue Act of 1943

provided the use of sound trucks or vehicle equipped with loud speakers as defined in Section 151 1-2 of the Revenue Act shall be prohibited.

Circular or dodged agents or distributors per day

per annum

AMUSEMENTS — Upon every traveling theatrical company tent shows or other single attraction of like nature per day (Sec. 103 Revenue Act of 1939)

Provided, that where the admission is not more than fifty cents, including reserved seat the tax shall be \$25.00 if the State License is paid on the same basis, or \$10.00 per week if an annual state license is paid.

AUCTION SALES OF REAL ESTATE (Sec. 111, Revenue Act of 1939) per sale

Of goods, ware or merchandise other than real estate, per day

This section shall not apply to sales held under court order.

AUTOMOBILE DEALERS

Provided, that persons dealing in second-hand or used motor vehicles exclusively, shall be liable for the tax as set out in the foregoing schedule unless such business is of a seasonal, temporary, transient or itinerant nature, in which event the tax shall be for each location where such business is carried on.

AWNINGS OR TENT MAKERS

ANTIQUES FURNITURE — Dealers in

AMBULANCE BUSINESS

BRANCH OR CHAIN STORES (Section 162 Revenue Act of 1939)

For each chain store located in city or town

MERRY-GO-ROUNDS, etc

BARBER SHOPS AND BEAUTY PARLORS

For each barber chair maintained in a barber shop

For each barber, manicurist, cosmetologist, beautician or operator in beauty parlor, or other shop of like kind in any office, hotel or other place

BANKRUPT OR FIRE SALE

For first week of sale

Each succeeding week

Provided local merchants disposing of their own stocks of goods and paying a license as a merchant shall be exempt from this section.

BEER DEALERS - WHOLESALE

Section 506 (Revenue Act of 1939)

Beverage and Wine Dealers-Wholesale

Wine Dealers-wholesale

BEER DEALERS-RETAIL

(Section 510 Revenue Act of 1939)

On premises beer

On premises wine

BICYCLE-DEALERS

BILLIARDS AND POOL TABLES

Each per annum

BOARDING HOUSES

not classified as hotel

BONDSMAN

BOWLING ALLEYS

each alley

per annum

BOTTLERS — Manufacturers, Producers and Distributors of Soft Drinks (Section 134, Revenue Act of 1939)

provided that licensed plumber or electrician employing only one additional person the tax shall be one-half.

CLOTHING DEALERS

provided meat markets shall be exempt from this section.

CLOTHING RETAILERS

Section 134 (Revenue Act of 1939)

COAL AND COKE DEALERS

(Section 112, Revenue Act of 1939 as amended by Public Laws of 1941, Chapter 50, Section 3)

provided that this section shall not apply to dealers delivering to state institutions or public schools only.

COTTON BUYERS and SELLERS

ON COMMISSION

CONTRACTORS AND CONSTRUCTION COMPANIES

COLD STORAGE PLANTS

CONFECTORY AND FRUIT STANDS

DETECTIVE AGENCY

DIRECTORIES, Compiling, selling city directories

DANCE HALL FOR HIRE, per day

DAIRIES AND MILK DEALERS

for delivering and selling milk or milk products in the City of Kings Mountain under the provisions of the milk ordinance or from pasteurizing plant, each truck

DALEYS AND CONTRACTORS

IN ELEVATORS AND AUTOMATIC SPRINKLER SYSTEMS, INSTALLING

EMPLOYMENT AGENCIES (as defined in Section 104 or the Revenue Act of 1939)

EXPRESS COMPANIES (Section 205, Revenue Act of 1939)

FISH AND OYSTER DEALERS

provided that licensed plumber or electrician employing only one additional person the tax shall be one-half.

FRESH MEATS RETAIL

FOOTBALL TELLERS (Section 124, Revenue Act of 1939)

FOUNDRIES AND MACHINE SHOPS

GARAGES (Section 153, Revenue Act of 1939)

GYPSIES AND FORTUNE TELLERS (Section 124, Revenue Act of 1939)

HOTELS (Section 126, Revenue Act of 1939) per room

HORSES AND MULES, DEALERS IN (Section 115 of the Revenue Act of 1939)

HARNESS SHOP

HOUSE MOVERS

HYPNOTIST per week

ICE CREAM, MANUFACTURERS OR WHOLESALE

INDOOR SHOOTING GALLERY

BASEBALL, ETC.

SANDWICHES, CAKES AND CRACKERS

Distributors, wholesale

TELEGRAPH COMPANIES

TIRE RECAPPING

TRADING STAMPS

TOURIST HOMES

UNDERTAKERS, EMBALMERS AND RETAILERS IN COFFINS

TAXICABS

WOOD YARD

ARMY SALVAGE

SHOE SHINE PARLOR, chair

SHOE REPAIR

WHOLESALE GAS AND OIL

MECHANICS, solicitors or trucks selling

products manufactured outside of city

BLACKSMITH OR HORSE-CARRIERS

BOEING SHOP

CAFES, RESTAURANTS, CAFETERIAS, LUNCH COUNTERS, LUNCH STANDS, AND PUBLIC EATING PLACES, (Section 127, Revenue Act of 1939).

Places with chairs, stools or benches for less than ten persons

For each additional chair, stool, or bench

All stands serving prepared sandwiches, only

LOAN AGENCIES OR BROKERS

MOTOR VEHICLE LICENSE TAX

MARBLE FAIR

MERCHANDISING, MUSIC AND WEIGHING MACHINES (Section 127, Revenue Act of 1939) as amended by Public Laws of 1941, Chapter 50, Section 3.)

Weighing Machines

MUSIC Machines

private music machines may not be operated between the hours of eleven P. M. and six A. M. and at no time on Sunday.

Cigarette Machines, operator's occupational license

Merchandising vending Machine,

Merchandising vending machine,

MOVING PICTURE OR VAUDEVILLE SHOWS

Shows not otherwise taxed or specifically exempted for which an admission is charged for each room, hall, tent, where admission charges are made

MOTORCYCLE DEALERS

RADIO MUSICAL INSTRUMENTS

NEWSPAPER CONTESTS, for each contest conducted (Section 136, Revenue Act of 1939)

NOVELTIES, Dealers in, per day

ORIENTAL GOODS, Itinerant Agents or dealers, per day

PATENT RIGHTS AND FORMULAS, each

PEDDLERS, (Section 121, Revenue Act of 1939), as amended by Public Laws of 1941, Chapter 50, Section 3.)

PEDDLER, on foot

Peddlar, with horse or other animal, and with or without vehicle or each vehicle

Peddlar, with vehicle propelled by motor or other mechanical power, for each vehicle

Peddlar of fruits, vegetables, or produce of the farm

Peddlar of goods, wares, or merchandise with vehicle propelled by motor or other mechanical power