

AN ORDINANCE
Special License Taxes
Of The
City of Kings Mountain
Effective July 1, 1953

Be It Ordained By the Board of Commissioners Of The
City of Kings Mountain
SECTION 1

Definitions: Whenever 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 mean-
ing:
(A) Agent. The person having the agency for the manufacturer,
producer or distributor.
(B) Business. Any business, trade, occupation, profession, avoca-
tion or calling of any kind, subject, by the provision of this ordi-
nance, 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.
(F) Quarter. Any 3 consecutive months.

License tax upon certain trade 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 Caro-
lina there shall be levied and collected annually, or oftener, where
provided for, a privilege license tax on trade, 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 a 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 tax or from pro-
hibiting or regulating the business or acts licensed, and all licenses
are granted subject to the provisions of existing ordinances for those
thereafter enacted.

Unlawful to conduct business without a license. It shall be un-
lawful 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 re-
quired a license, without 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 business; and each day that
such person, firm or corporation shall engage in or carry on such
business as aforesaid shall be construed to be a separate offense.

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 so remain for each
year to come until changed by the Board of Commissioners. All li-
censes provided for shall date from the 1st day of July each and ev-
ery year and shall expire on the 30th day of June of the next fol-
lowing year, 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.

License required for every separate business. The payment of any
particular tax imposed by this ordinance shall not relieve the per-
son by 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; if 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.

License required for every place of business. A license issued for
the privilege of conducting a business shall only be valid for the busi-
ness 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, unless such places of busi-
ness are contiguous to each other, communicate directly with and
open into each other, and are operated as a unit, shall pay the pre-
scribed license fee for each such place of business. If the business is
moved or if the licensee sells to another, then a new license is neces-
sary, unless a special permit to continue business under the original
license is obtained from the Board of Commissioners.

Form and Contents of Licenses: City tax collector to keep copy.
Every license issued shall show on the face thereof the name of the
licensee, the nature of the business, the location thereof (if it is to
be operated at a fixed place), the time for which issued, and the
amount of license tax and penalty if any paid. Any license required
by the city shall show such approval on its face, and it shall be the
duty of the City tax collector before issuing any such license to see
that the required approval is properly endorsed on the license. The
tax collector shall keep an exact copy of every license issued, such
copy to show such approval as may appear on the original.

License must be displayed at place of business licensed: Except-
ion. Every license must be kept prominently displayed at the place
of business of the licensee named in the license or if the licensee
has no fixed place of business such licensee must keep the same
wherever such business is being operated and where it can be in-
spected at any time by the proper municipal official.

No abatement of license tax. No license tax shall be abated nor
shall any refund of any part thereof be made, in any case where
the licensee discontinued his business before the end of the period
for which such license was issued.

Board of Commissioners may revoke license. Any license issued
by the tax collector may be revoked by the Board of Commissioners
upon the finding by the Board that the licensee has willfully or per-
sistently violated any ordinance of the City or any laws of the State,
or that such licensee is conducting his business in a fraudulent man-
ner or is abusing his license.

That every owner of a dog in the City of Kings Mountain shall
apply to the tax collector for license to keep such dog in the City
of Kings Mountain provided that the collector before issuing any li-
cense to any person to keep a dog within the City of Kings Moun-
tain shall require such persons to present sufficient proof that the
said dog has been inoculated for rabies in compliance with the pub-
lic laws of North Carolina and upon presentation of such proof of
inoculation and upon payment of the license fee hereinafter pro-
vided, shall be furnished with a metallic tag and said tag shall be
attached to the dog's collar or harness at all times. That upon satis-
factory proof that such metallic tag has been lost or destroyed the tax
collector shall furnish a duplicate upon the payment of a fee of \$0.50.

That the license tax imposed by this ordinance except as other-
wise specifically provided, shall not apply when the entire proceeds
are for any organized religious, fraternal, charitable or civic organi-
zation.

Penalty. If any person, firm or corporation, shall continue the
operation of a license previously issued, without obtaining a new
license, he or she shall be guilty of a misdemeanor, and upon con-
viction the fine shall not be less than twenty per cent (20%) of
the tax in addition to the tax and the costs; and if such failure to
apply for and obtain a new license be continued such person, firm,
or corporation shall pay additional tax of five per cent (5%) of the
amount of the municipal license tax which was due and payable
on the first day of July of the current year, in addition to the muni-
cipal license tax imposed by this ordinance for each and every 30
days that the 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. The pen-
alties for delayed payment hereinafter provided shall not impair
the obligation to pay the license tax in advance or modify any of
the pains and penalties for failure to do so.
(b) If any person, firm or corporation shall commence to exercise
any privilege of a license previously issued, without such additional
license under this ordinance without such municipal license, he or it shall be guilty
of a misdemeanor and shall be fined and/or imprisoned in the dis-
cretion of the court, and if such failure, neglect, or refusal to apply
for and obtain such municipal license be continued, such person,
firm or corporation shall pay an additional tax of five per centum
(5%) of the amount of such municipal license tax which was due
and payable at the commencement of the business, trade, employ-
ment or profession or doing the act, in addition to the municipal li-
cense tax imposed by this ordinance, for each and every thirty (30)
days that such 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 shall become a part of the municipal license tax.

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 - Every person engaged in the business of operating
an abattoir \$50.00
ADDING MACHINES (See Office Supplies) - \$50.00
ADVERTISING -
(1) Every person engaged in the business of out-
door advertising by placing, or erecting or main-
taining sign boards or any other outdoor adver-
tising (Sec. 151) per annum \$15.00
(Not applicable to theatres taxed by Sec. 105 where
permission of owners has been secured)
(2) SOUND TRUCKS or use of vehicle with loud
speaker, Prohibited.
(3) DISTRIBUTING HANDBILLS or printed mat-
ter for commercial purposes - per day \$2.00
per annum \$10.00
(4) PLACARDS - Placing placards in buses - per
annum \$10.00
(5) DISTRIBUTING SAMPLES, FAVORS, OR
NOVELTIES - per day \$3.00
(6) ADVERTISING not otherwise specifically tax-
ed per annum \$10.00
AGENTS AND AGENCIES -
(1) COLLECTING AND CLAIM AGENCIES: Every
person operating for profit collection agency for
the purpose of collecting accounts, notes, or other
indebtedness from one person in favor of another
(Not applicable to licensed attorneys). (Sec. 113)
per annum \$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 - per annum
\$25.00
(3) EMPLOYMENT AGENCIES: Employment Agencies:
Every person operating a business of secur-
ing employment for another person for a fee or
commission. (Sec. 154) Per annum \$300.00
(Not applicable to Federal or State Agencies)
(4) LIGHTENING ROD AGENCIES: Every person sell-
ing or distributing lightning rods (Sec. 125) per
annum \$20.00
AMBULANCES - Every person operating an ambulance
or ambulances - per annum per vehicle \$10.00
(Except Undertakers)
AMUSEMENTS (See also CIRCUSES, MOVING PICTURES,
VAUDEVILLES) -
(1) Parks, open to the public as a place of amuse-
ment per annum \$50.00
(2) TRAVELING theatrical, moving picture, and
vaudeville companies, tent shows, other single at-
tractions, of like nature, when not licensed as
PARK, MOVING PICTURE or Vaudeville - per day
\$25.00
(a) If admission is not more than 50c, including
reserved seat, and exhibition is same place as much
as one week - per week \$25.00
(b) If consists of less than 10 performers, charges
less than 50c, and exhibits same place for as much
as one week - per week \$10.00
ANTIQUES - FURNITURE AND OTHER ITEMS.
Every person dealing in antique furniture and
other items - per annum \$10.00
ATHLETIC CONTEST - per annum \$2.50
AUCTION SALES -
(1) Every person engaged in the business of sell-
ing real estate by auction, except sales conducted
under court order (Sec. 111) Per sale \$12.50
Maximum per annum \$25.00
(2) All other auctioneers (except tobacco) per day
\$25.00
AUTOMATIC SPRINKLERS (See ELECTRICIANS)
AUTOMOBILE BODY REPAIR SHOP
AUTOMOBILE, MOTORCYCLE DEALERS, SERVICE STA-
TIONS AND GARAGES -
(1) AUTOMOTIVE SERVICE STATIONS. Every
person engaged in the business of servicing, stor-
ing and lubricating, tires, batteries, accessories,
fuels and lubricants, and auto radios (Sec. 153) -
per annum \$5.00
(2) MOTORCYCLE DEALERS: Every person en-
gaged in the business of selling, buying or distrib-
uting motorcycles or motorcycle accessories. (Sec.
153.1) per annum \$10.00
(wholesale dealer may also handle bicycles and
bicycle supplies without additional tax)
(3) AUTOMOTIVE EQUIPMENT AND SUPPLY AT
WHOLESALE: Every person or firm engaged in the
business of buying, selling or distributing auto-
mobile accessories, including auto radios, batteries,
parts, tires and other automotive supplies, Oils and
Greases, at wholesale (Sec. 153) per annum \$25.00
(If wholesale tax levied, no additional tax may
be imposed for open station.)
(4) MOTOR VEHICLE DEALERS: Every person or
firm engaged in buying, selling, distributing, serv-
icing or storing motor vehicles, trailers, and other
automotive accessories or supplies (Sec. 153) per
annum \$27.50
Persons dealing in USED MOTOR VEHICLES ex-
clusively 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
-per annum \$300.00
AUTOMOTIVE SUPPLY & ACCESSORY STORE - per an-
num \$25.00
AWNING OR TENT MAKERS - Every person operating any
business of making, selling or installing awnings
or erecting tents - per annum \$10.00
BAKERY PRODUCTS -
Every person selling or delivering bakery products:
Per vehicle or location - per annum \$10.00
BALLOONS, NOVELTIES, SOUVENIRS, CURIOS, AND
FLAGS - Every person offering for sale balloons,
novelties, souvenirs, curios and flags - per day -
\$5.00
Per week \$20.00
BANK AND TRUST COMPANIES, INCLUDING MORRIS
PLAN & INDUSTRIAL BANKS - Every person en-
gaged in the business of operating a general bank-
ing or trust business \$50.00
BANKRUPT OR FIRE SALES, ETC. -
Every person conducting a bankrupt, fire, receiver-
ship assignment, smelter, or water damage, closing
out sale or other sale of similar character of wares
and merchandise
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 pre-
ceding 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.)
BARBERSHOPS AND BEAUTY SHOPS (Sec. 140) -
(1) BARBER SHOP: Every person engaged in the
business of operating a barber shop, for each bar-
ber chair whether used or not - per annum \$2.50
(2) BEAUTY SHOP: Every barber, manicurist,
cosmetologist or operator - per annum \$2.50
BEER - Prohibited.
BEER WHOLESALE - Prohibited.
BICYCLES (SEE AUTOMOBILE & MOTORCYCLE DEAL-
ERS) (Sec. 117)
Every person engaged in buying, selling bicycles
and/or bicycle supplies and accessories - per
annum \$5.00
BICYCLES FOR HIRE -
Every person renting or leasing bicycles - per an-
num \$5.00
BILLIARD AND POOL TABLES (Sec. 129) -
Every person who shall rent, maintain, or own a
building wherein there is a table at which billi-
ards or pool is played, whether operated by slot
or not, shall pay per table per annum \$25.00
(This section not applicable to fraternal organi-
zations having a national charter or to American
Legion, Y. M. C. A. and Y. W. C. A.)
BLACKSMITH SHOPS -
Every person who operates a blacksmith or horse
shoe shop - per annum \$5.00
BOARDING HOUSES (see also TOURIST HOMES-HO-
TELS) -
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 boarding house operator
and shall pay a license tax - per annum \$5.00
BOND OR SECURITIES DEALERS -
Every person engaged in selling stocks or bonds as
a dealer - per annum \$25.00
BONDSMEN (Sec. 109 1/2) -
Every person engaged in the business of writing or
executing, for a consideration, appearance, com-
plicity or bail bonds or any other undertaking re-
quired in connection with criminal proceedings -
per annum \$20.00
(Not applicable to agents of insurance or bonding
companies who are licensed by Commission of In-
surance)
BOOK STORES -
Every person operating a book store - per annum \$10.00
BOTTLES (Sec. 134) -
(1) SOFT DRINKS: Every person engaged in the
business of manufacturing or bottling soft drinks
shall pay an annual 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
Less than 24 and all foot power machines \$13.12
Any machine not specifically mentioned shall bear
the same tax as the machine nearest rated capac-
ity.
(2) DISTRIBUTORS AND JOBBERS OF SOFT
DRINKS -
Every person distributing or jobbing bottled soft
drinks per annum \$8.75
(3) DISTRIBUTION BY MOTOR VEHICLE:
Every person distributing or jobbing bottled soft
drinks bottled outside the state per annum: Per
Vehicle \$25.00
BOWLING ALLEYS (Sec. 129 1/2) -
Every person engaged in operating a bowling al-
ley: Per alley per annum \$10.00
(This section not applicable to fraternal organi-
zations having national charter, American Legion,
YMCA-YWCA)
BOXING (SEE WRESTLING) -
BRICK DEALERS AND MANUFACTURERS -
Every person engaged in dealing in or manufac-
turing brick - per annum \$25.00
BROKERS AND COMMISSION MERCHANTS (Sec. 133) -
Every person engaged in buying and selling com-
modities either for actual, spot or instant delivery,
not otherwise taxed herein - Per annum \$25.00
BROOM AND BRUSH MANUFACTURERS -
Every person or persons engaged in the manufac-
ture of brooms and brushes \$10.00
BUILDING MATERIALS (SEE LUMBER) -
Every person engaged in business of selling build-
ing material - per annum \$25.00
CABINET AND CARPENTER SHOPS -
Every person engaged in operating a cabinet and
-or carpenter shop - per annum \$10.00
CAFES, RESTAURANTS, CAFETERIAS, LUNCH STANDS
(See Sec. 127)
Every person engaged in the business of operat-
ing as restaurant, cafe, cafeteria, hotel with din-
ing service on the European plan, drug store or
lunch stand, or other place where prepared food is
sold - per annum \$5.00
Places with chairs, stools, or benches for less than
10 persons \$0.50
For each additional chair, stool, or bench \$0.50
CARNIVAL COMPANIES (Sec. 107) (See Merry-Go-
Round)
Every person engaged in the business of carnival
company or a show of like kind - PROHIBITED
Upon riding devices which are not a part of, nor are
used in connection with any carnival company -
Per week \$5.00
CARRIAGES, BUGGIES AND WAGONS -
Every person engaged in manufacturing or selling
carriages, buggies and wagons - per annum \$15.00
CARTRIDGES (See Metallic Cartridges)
CEMENT BLOCK AND PIPE MANUFACTURER \$25.00
CHAIN STORES (Sec. 162) -
Every person engaged in the business operating
under the same general management 2 or more
stores where merchandise is offered for sale at re-
tail shall be deemed a branch or chain store oper-
ator and shall pay a license tax for each such
store: For each store per annum \$50.00
CIGAR, CIGARETTE & TOBACCO RETAILERS & JOB-
BERS (Sec. 149)
Every person engaged in retailing or jobbing ci-
gars, cigarettes and tobaccos - per annum (See
Merchandise Machines) \$5.00
CIRCUSES, MENAGERIES, WILD WEST, DOG AND
PONY SHOWS (Sec. 106)
Every person engaged in the business of exhib-
iting performances, such as circus, menageries,
Wild West Shows or other similar exhibi-
tions - PROHIBITED
CLAIRVOYANTS, FORTUNE TELLERS \$500.00
CLEANERS (SEE DRY CLEANERS)
CLOTHING STORES - Every person engaged in the busi-
ness of operating a clothing store \$25.00
COAL AND COKE DEALERS (Sec. 112) -
Every person, either as agent or principal, engaged
in the business of selling and -or delivering coal
or coke - Wholesalers \$75.00
Retailing selling coal and coke at retail \$25.00
Peddlers who sell in quantities of 100 lbs. or less -
Per annum \$5.00
Pool Cars: Persons soliciting for pool cars to be dis-
tributed without profit are liable for the wholesale
tax.
(Wholesale dealers may also sell less than carload
lots and not be subject to retail tax.)
COLD STORAGE PLANTS OR FREEZER LOCKERS -
Every person operating a cold storage plant where-
in anything is stored for compensation. Per annum \$25.00
COMMISSION MERCHANTS (Sec. 133) -
Every person engaged in buying and selling any
cotton, grain or other commodities on commission,
either actual, spot or instant delivery. Per annum \$50.00
CONFECTORY AND FRUIT STANDS -
Every person engaged in the business of operating
a confectionery or fruit stand - per annum \$10.00
CONTRACTORS AND CONSTRUCTION COMPANIES
(Sec. 122) -
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 improve-
ment or structure - per annum \$10.00
ERS (SEE COMMISSION MERCHANTS)
COTTON COMPRESSES (Sec. 128) -
Every person engaged in business of compressing
cotton - per annum \$300.00
COTTON GINS -
Every person engaged in the business of operating
a cotton gin. Per annum \$25.00
COTTON WAREHOUSES (See Manufacturers) -
Every person engaged in the business of operat-
ing a cotton warehouse \$50.00
COTTON PLATFORM -
Every person engaged in the business of operat-
ing a cotton platform \$25.00
COTTON WASTE - per annum \$25.00
CREAMERIES OR DAIRIES -
Every person operating a creamery within the cor-
porate limits or operating outside the corporate
limits but making deliveries within the corporate
limits - per annum - Per truck \$10.00
DANCES - Dance Hall For Hire - Per Day \$5.00
DEPARTMENT STORE -
Every person engaged in the business of operating
a department store other than a chain store - per
annum \$50.00
DETECTIVES (See Agents) -
DIRECTORIES -
Every person compiling and selling directories -
per annum \$25.00
DOG TAGS - Each animal \$1.00
DOG AND PONY SHOWS (SEE CIRCUSES)
DRY CLEANERS, PRESSING CLUBS AND HAT BLOCK-
ERS (Sec. 139)
Every person operating a dry cleaning plant, pres-
sing club or hat blockers within the corporate limits,
and solicitors for plants located outside corporate
limits.
Per annum \$12.50
DRUG STORES - per annum \$15.00
ELECTRICAL APPLIANCES AND SUPPLIES
ELECTRICIANS (SEE PLUMBERS)
ELEVATORS AND AUTOMATIC SPRINKLER SYSTEMS,
SEWERS AND INSTALLING (Sec. 122 1/2) -
Every person engaged in the business of servicing
and selling and installing elevators (Only where
principal branch office is located) \$100.00
EMBALMERS (SEE UNDERTAKERS)
EMPLOYMENT AGENCIES (SEE AGENCIES) -
ENGRAVERS AND LITHOGRAPHERS -
Every person engaged in engraving or lithogra-
phing - per annum \$15.00
ENTERTAINMENTS (See 105.1)
Every person engaged in the business of offering
or managing any form of entertainment or amuse-
ment (not theatres, vaudeville shows, traveling
shows, or entertainments otherwise taxed) Per
annum \$12.50
EXPRESS COMPANIES (Sec. 205) -
Every express company doing business in the cor-
porate limits: Per annum \$30.00
FEED AND SEED RETAIL \$35.00
FEED AND FLOUR MILL \$50.00
FERTILIZER DEALERS (Except Stores paying other
license) \$50.00
FERTILIZER MANUFACTURER \$150.00
FILLING STATIONS (See Automobiles)
FISH AND OYSTER DEALERS -
Every person selling or engaged in the retail sale
of oysters and fish - Per annum \$5.00
FLORIST -
Every person selling or growing flowers, bulbs,
plants and shrubs for commercial purpose. Per an-
num \$15.00
FORTUNE TELLERS AND CLAIRVOYANTS AND SIMI-
LAR TRADES (Sec. 124) (See Clairvoyants)
Every fortune teller, clairvoyant or person follow-
ing similar trades. Per annum \$500.00
FOUNDRY AND MACHINE SHOP -
Every person operating a foundry or machine
shop \$15.00
FREEZER LOCKERS (See COLD STORAGE PLANTS) -
FRESH MEATS - Sold at Retail \$10.00
FRUIT STANDS (SEE CONFECTIONERY)
FUNERAL DIRECTORS (SEE UNDERTAKERS) -
FURNITURE STORE (Except Chain stores) \$25.00
GAMES (SEE MERRY-GO-ROUND)
GARAGES (SEE AUTOMOBILES) -
GASOLINE ENGINES -
Every dealer or manufacturer's agent for gasoline
engines. Per annum \$25.00
GENERAL MERCHANDISE \$50.00
GROCERY STORES (Except Chain) Per annum \$15.00
GUNS AND LOCKSMITHS \$10.00
HARDWARE STORE -
Every person engaged in the business of operating
a hardware store. Per annum \$25.00
HARNESS SHOP -
Every person engaged in the business of operating
a harness shop. Per annum \$10.00
HARVESTING AND AGRICULTURE MACHINERY -
Every person engaged in the business of selling,
trading or dealing in harvesting and agricultural
machinery. Per annum \$25.00
HAIR DRESSERS (SEE BARBERSHOPS) -
HAT BLOCKERS (SEE DRY CLEANERS) -
HATCHERY -
Every person engaged in the business of operating
a hatchery. Per annum \$10.00
HEATING CONTRACTOR (SEE PLUMBERS) -
HIDE DEALERS \$25.00
HORSE AND MULE DEALERS (Sec. 115)
Every person engaged in buying, selling, or trad-
ing horses and mules. Per annum \$12.50
HOTELS (Sec. 126) (See also Tourist Homes and Camps,
Boarding Houses) -
Every person engaged in the business of operating
a hotel shall pay taxes as follows:
(a) Hotels operating on the American plan for
rooms in which rates per person per day are:
Less than \$2.00, per room, per annum \$30
\$2 and less than \$3, per room per annum \$45
\$3 and less than \$4 per room, per annum \$90
\$4.50 and less than \$6, per room per annum \$210
(b) Hotels operating on the European plan shall
pay taxes as follows:
(1) Wholesale: Every person engaged in man-
ufacturing or distributing ice cream at wholesale.
Per annum \$6.25
(2) Retail Dealers: Every person engaged in retail
selling and distributing ice cream (purchased from
a manufacturer who has not paid wholesale tax)
Per annum \$2.50
(c) Retail from Trucks, per Truck per annum \$50.00
ICE DEALERS -
1. Every retail dealer in ice shall pay tax for each
vehicle used in delivering to consumers -
Per vehicle (except manufacturer) \$5.00
2. Every person engaged in the business of manu-
facturing ice - per annum \$25.00
INDUSTRIAL BANKS (See Banks)
INTOXICATING BEVERAGES - PROHIBITED
ITINERANT MERCHANTS AND SALESMEN (Sec. 121 D.)
(See also Peddlers) -
Every itinerant salesman or merchant who shall
expose for sale goods, wares, or merchandise, either
in a building, or in a building, not being a regular
merchant in the municipality, per annum \$100.00
Any salesman or merchant offering for sale goods,
wares, or merchandise, other than farm products,
shall be deemed an itinerant within the meaning
of this section, who conducts said business within
the Municipality for less than (6) consecutive
months, except in case of discontinuance from one
month to the next as mentioned.
Every person does not pay taxes herein levied on the
ground of stated intention to become a regular
merchant, he shall post a cash receipt or deposit
in the sum of \$100.00, which bond shall be forfeited
for the payment of the tax herein levied in six
months, or if such person discontinues said business within six
months for any reason other than death, disability,
insolvency or destruction of stock by fire or other
catastrophe.
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 a cold storage plant where-
in anything is stored by the individual offering them
for sale but shall apply to medicines, drugs or arti-
cles assembled.
JEWELRY STORES AND WATCH AND JEWELRY RE-
PAIRING -
(a) Every person engaged in the business of buy-
ing and selling jewelry or trinkets. Per annum \$25.00
(b) Every person engaged in the business of re-
pairing watches and jewelry \$10.00
JUNK DEALERS (Sec. 168) -
Every person engaged in the business of buying
and -or selling what is commonly known as junk
shall pay a license tax of - Per annum \$25.00
This tax is applicable to persons dealing solely in
waste paper, nor to persons, who maintain on
regular place 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.
(See also Rags, Hides, and Waste Paper.)
KNITTING MILLS (SEE MANUFACTURER)
KNIVES (Sec. 145) -
Every person engaged in the business of selling
or offering for sale bowie knives, dirks, daggers,
slung shots, loaded canes, iron or metallic knuck-
les of like kind, per annum \$200.00
LAUNDRIES -
(a) Steam, Electricity or other Motive Power:
(1) Steam, Electricity or other Motive Power \$25.00
(2) Hand Laundries and Launderettes: Every person
engaged in the business of operating a hand laun-
dry (except washerwoman), and establishments
offering use of individual washing machines, per
annum \$15.00
(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 sup-
plied by business located outside municipality. (Sec.
150) Per annum \$12.50
LOAN AGENCIES OR BROKERS (Sec. 152) -
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 repay-
ment in installment payments or otherwise and
maintaining in connection with same, any office or
established place for conduct of business or adver-
tising or soliciting such business in any manner -
Per annum \$100.00
(Not applicable to building and loan as-
sociations, credit unions, or installment paper
dealers, not to loans on real estate or pawnbrokers.)
LUMBER DEALERS & BUILDING MATERIAL DEALER \$50.00
LUNCH COUNTER AND STANDS (SEE CAFES) -
LOUD SPEAKERS PROHIBITED
MACHINE SHOPS (SEE FOUNDRIES) -
MACHINERY -
Every person engaged in the business of dealing
in machinery not otherwise taxed hereunder. Per
annum \$25.00
MAGAZINE (NEWSDEALERS) -
(1) General
Every person engaged in the business of manufac-
turing which business is not specifically taxed
herein shall pay a license tax - Per annum \$50.00
(2) Textile
Up to 5,000 Spindles \$25.00
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 manufacture of which any unlimited number of
(Continued On Page Five)