

AN ORDINANCE PROVIDING FOR LICENSE FEES, OR OCCUPATIONAL LICENSE TAX, GENERALLY, PROVIDING FOR LICENSE FEES OR OCCUPATIONAL LICENSE TAX ON WHOLESALE AND RETAIL MERCHANTS; DEFINING RETAIL AND WHOLESALE MERCHANTS; AND LEVYING SAID LICENSE FEES OR TAX ON RETAIL AND WHOLESALE MERCHANTS ON THE BASIS OF GROSS SALES; PROVIDING THE METHOD AND MANNER OF COLLECTION; PROVIDING EFFECTIVE DATE; PROVIDING PENALTY FOR VIOLATIONS; AND REPEALING ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT.

SEE 255

BE IN ENACTED BY THE PEOPLE OF THE CITY OF SPRINGFIELD IN BAY COUNTY, FLORIDA

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THIS ORDINANCE shall take effect as provided by law.

PASSED in regular session of the City Commission this 3rd day  
March, 1969.



AN ORDINANCE PROVIDING FOR LICENSE FEES, OR OCCUPATIONAL LICENSE TAX, GENERALLY, PROVIDING FOR LICENSE FEES OR OCCUPATIONAL LICENSE TAX ON WHOLESALE AND RETAIL MERCHANTS; DEFINING RETAIL AND WHOLESALE MERCHANTS; AND LEVYING SAID LICENSE FEES OR TAX ON RETAIL AND WHOLESALE MERCHANTS ON THE BASIS OF GROSS SALES; PROVIDING THE METHOD AND MANNER OF COLLECTION; PROVIDING EFFECTIVE DATE; PROVIDING PENALTY FOR VIOLATIONS; AND REPEALING ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT.

*REPEALED 131  
955  
ORDINANCES*

BE ENACTED BY THE PEOPLE OF THE CITY OF SPRINGFIELD IN BAY COUNTY, FLORIDA

Section 1. DEFINITIONS: For the purpose of this

Ordinance, words used herein shall have the following meaning:

Merchandise: Any goods, wares, or commodities bought or sold in the usual course of trade.

Merchant: Any person engaged in the business of selling merchandise at retail or wholesale, or of renting sleeping or living quarters to transients, and when used in this Ordinance shall include, but shall not be limited to, manufacturers and distributors of bottled soft drinks, ice cream and bakery products; job printers, undertakers, dealers in motor vehicles and house trailers, blacksmith shops, retail dealers in building material blocks, dairy products and milk distributors, dealers in automobile accessories and parts, vendors of electric and/or gas machinery and equipment, grocers, hardware stores, lumber and building supply dealers, furniture stores, appliance stores, dealers in selling engines and supplies, dealers in gravel and sand, operators of soda fountains, lumber dealers whether operating a saw mill, planing mill, novelty works or not, news stands where papers and periodicals are sold, dealers in pianos and/or organs, dealers in second-hand merchandise, dealers in sewing machines and transit-mix concrete plants, restaurants, cafes, delicatessens, cafeterias, florists and nurseries, and other service establishments whose gross

receipts include the sale of merchandise as defined herein. However, that part of the gross receipts accounted for as services rendered shall not be used in calculating the amount of tax due measured by sales. Said term when used in this ordinance shall further include but not in any way be limited to, operators of motels, hotels, apartments, rooming houses, houses rented to transients, tourist and trailer courts and camps and any other such quarters.

Transients: Transients as used herein shall mean any person staying, sleeping or living in quarters not owned by him for a consideration, until such person shall have so stayed, slept or lived for an uninterrupted period exceeding three months.

Merchant - Retail: Any merchant who sells to the consumer or for any purpose other than resale, including renting of accommodations as defined above, except that sales to manufacturers and sales to the State, United States Government, or any political division of either of them shall be considered wholesale sales.

Merchant - Wholesale: Any merchant who sells to another for the purpose of resale.

Resale: A second sale; a sale of what was before sold. to constitute a "resale" as defined herein, the second sale must be of the identical article or thing before sold, in its original form and shape. Any article or thing sold, where such article or thing is incorporated into or joined with another or other articles or things and then sold together with such other articles or things, as a new or different article or product, shall not be considered an article or thing sold for resale; provided that nothing herein contained concerning the definition of the word "Resale" shall be deemed or held to apply to manufacturers of building material blocks or transit-mix concrete plants, said manufacturers and plants being hereby defined as wholesale merchants.

Sale: Means (a) any transfer of title or possession, or both, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means whatsoever of tangible personal property for a consideration, and (b) shall include the rental of motel or hotel rooms, apartments, rooming houses, tourist courts or camps, houses rented to transients, and any other such quarters.

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Sale - Gross: The gross sales price at which all sales were made, whether for cash, or on time or for credit, and shall not contemplate any deductions for any purpose not specifically provided for herein, and shall mean all sales regardless of the ultimate distribution, place of delivery, or purpose or use of such merchandise, provided however, any person taxable under this Ordinance having cash and credit sales, may, if he desires, report such cash sales only, and he shall thereafter include in each monthly report all credit collections made during the month preceding, and shall pay the tax due thereon at the time of filing such report.

Section 2. LICENSE REQUIRED; PAYMENT OF TAX,  
COMPLIANCE WITH CHAPTER: It shall be unlawful for any person, firm or corporation to exercise any of the privileges or to carry on or engage in or conduct any of the businesses, occupations, or professions, herein specifically enumerated without paying a license tax at the time and in the amount herein provided, or fail to make reports to the City Clerk as provided herein, or to violate any other provision of this ordinance.

Section 3. SEPARATE LICENSES REQUIRED FOR SEPARATE LOCATIONS: If any person operates any of the businesses provided for herein at more than one location, each location shall be considered separate business and a separate license therefor is required unless otherwise provided for herein.

Section 4. OCCUPATIONS FALLING INTO MORE THAN ONE CLASSIFICATION. When any occupation, business, profession, or privilege shall fall into more than one of the classifications contained in Section 24 hereof, such occupation, business, profession or privilege shall be required to comply with the license required of each such classification or privilege.

Section 5. DELINQUENCY PENALTY: Whenever a license tax is imposed by any ordinance of the city and no specific provision is made in such ordinance for the payment of a penalty after the license tax becomes due and payable, then any such license tax due and remaining unpaid for thirty (30) days after having become due and payable, shall be increased by a penalty of five (5) per cent per

month from the time when so due and payable until paid. The city clerk shall collect the penalties provided for in this section with such delinquent license tax. Nothing in this section, however, shall be construed as being a bar or waiver of the right of prosecution or enforcing any other penalty provided by this ordinance or otherwise provided by law.

Section 6. ISSUANCE OF LICENSES; SIGNING, RECORDING:  
All licenses shall be made out and issued by the city clerk and/or deputy upon payment of the license tax, and shall be signed by him, and a list of all such licenses issued shall be preserved, showing the date of issuance, the name of the party to whom issued, the number of the license, and the nature of the business or occupation licensed.

Section 7. TRANSFER OF LICENSES: Unless otherwise specifically provided herein, all licenses issued by the city may be transferred upon the approval of the city clerk, with the business for which they are taken out, when there is a bona fide sale and transfer of the property used and replaced in the business as stock-in trade, but such transferred license shall not be good for any longer time or for any other place than that for which it was originally issued. Whenever the city clerk has approved the transfer of any license under the provisions of this section, it shall be the duty of the transferee to produce such license to the city and thereupon the city clerk shall make proper entry showing such transfer.

Section 8. COMPLIANCE BY CORPORATIONS: It shall be the duty of all officers and agents of all corporations to see that all corporations comply with the provisions of this article; and all officers or agents of any corporation required by this article to be licensed, which shall carry on or conduct any business without having made the payment and otherwise complied with the terms of this article, shall be subject to the same penalty or penalties imposed upon persons violating the provisions of this article. The members of any firm who fail or refuse to comply with the provision of this article shall likewise be subject to the same penalty or penalties imposed upon persons violating the provisions hereof. In the absence of any owner, proprietor, manager or agent, any person operating or in charge of any business being conducted without the requirements of this article having been complied with, shall be subject to the same penalty or

penalties imposed upon persons violating provisions of this article.

Section 9. GROSS RECEIPTS TAX TO BE IN ADDITION TO

OTHER LICENSE TAXES: Where it is required in this article that a license tax be based on gross sales or on commissions, it shall be in addition to any license tax paid under any other classification, and the gross sales or commissions as used for the determining of such license shall be based on the gross sales of all merchandise sold, whether classified licenses are also required or not.

Section 10. EXEMPTIONS FROM GROSS RECEIPTS TAX:

No part of this article requiring a license measured by gross sales or receipts shall apply to any sale of gold or other articles where the United States Government or the state definitely controls and fixes the price at which the same shall be bought and sold.

Section 11. TRADE-IN ALLOWANCES EXEMPT FROM GROSS

RECEIPTS TAX: Whenever a merchant shall take as part payment for any sale any secondhand or used merchandise, the amount of the allowance made for such secondhand or used merchandise shall be deducted from the amount of such payment, and no tax shall be charged on conversion of such secondhand or used merchandise.

Section 12. REPORTS BY LICENSEES: Each person

required to pay a license tax required by this article shall report, under oath, to the city clerk covering all the information necessary for a proper determination therein of the amount of license tax due. In the case of wholesale and retail merchants, the same shall show the total gross amount of sales; and for brokers, commissioned merchants, or agents, the total gross amount of such compensation received during the period required, and the city clerk is authorized to propound interrogatories and to furnish forms for the filing of the returns and to require the giving of any information necessary to enable him or his authorized deputy to determine the proper amount of license due, and the city clerk or his authorized deputy is authorized to make such investigation and inspection of the place of business and records of the persons required to pay a license as he

may determine necessary in order to verify any returns or determine the proper license amount.

Any person who is both a wholesale and retail merchant as defined in this article is hereby required to make separate reports for the wholesale business and for the retail business and to obtain licenses accordingly, and shall keep books so as to show separately the gross proceeds of sales of each business and when his books are not so kept, he shall pay the tax as a retailer on the gross sales of the business. All reports made to the city clerk as required by this section shall be regarded as confidential and shall be subject to inspection or examination only by the city clerk, one of the city commissioners, or by someone acting in their behalf and under their express authority. No officer or employee of the city shall divulge the contents of any such report except upon order of the city commission or the order of some court of competent jurisdiction.

Section 13. LICENSEES TO KEEP RECORDS: It shall be the duty of every person engaging or continuing in the city in any business or exercising or continuing in the city in any business or exercising any privilege subject to license tax to keep and preserve suitable records of the gross income, gross receipts, or gross receipts of sales, exchanges, money loaned, accounts due, and other records sufficient to show the amount of business done and the nature of the transactions of such business, occupation or privilege. A record of all goods and merchandise purchased or received for resale shall also be kept by every person buying or receiving goods or merchandise for resale. It shall be the duty of every person as required herein to keep records, to keep and preserve, for a period of two (2) years, all invoices of goods and merchandise purchased or received for resale and the records of sales or gross receipts and other records as mentioned herein which will reflect a true and accurate account of the transactions of such persons, and all such books, invoices and other records shall be open for examination, at any time by the city clerk or other authorized person. In the case of an out-of-city

person doing business in this city or maintaining a branch or warehouse or store or other place of business in the city, it shall be the duty of such person to keep the books, records and invoices as required by this section at each of said places in the city, and in case any of the goods or merchandise of such person is transferred, delivered or sold to or from one stop branch, warehouse, or distributing place to another, then a record of the receipts of delivery of such goods or merchandise shall be kept at each such place. If the receipt or delivery is made without the sale price or value being given or made known to the person, or servant, agent, manager or employee of such person, then such person, or servant, agent, manager or employee shall ascertain and use the current market price or value of such goods and merchandise for the purpose of keeping the records herein required.

Section 14. INSECTION OF RECORDS BY CITY CLERK:

Upon demand of the city clerk or his authorized deputy or representative or any other person authorized by law, it shall be the duty of any person holding a license from the city or who may be required to pay a license to the city, to open to the city clerk or other authorized person during business hours, all portions of his place of business for the purpose of enabling the city clerk or other authorized person to ascertain and gain such information as may be necessary or convenient for determination of the proper classification of such license holder or person from whom a license tax is due and payable, for license taxation purposes and for the determination of the correct amount of license tax to which such person is subject, and upon demand, it shall also be the duty of any such person to furnish the city clerk or other authorized person, all such information as may be required for determination of the proper amount of license tax to which such person is subject and to that end it shall be the duty of such person to submit to the city clerk or other authorized person, for inspection and examination during reasonable business hours, at the place of business of such

person in the city, all books of account, invoices, papers, reports and memoranda containing entries showing amount of purchases, sales receipts, inventory and other information from which the correct amount of license tax to which person is subject can or may be determined, including exhibition of bank deposit books, or bank statements.

Section 15. FAILURE TO KEEP RECORDS, PERMIT

INSPECTION PROHIBITED: It shall be unlawful for any license holder or any person subject to a city license, or for any servant, agent, manager or employee of such person, by whatever name or title he may be known, to fail or refuse to perform any duty imposed by Sections 13 to 15 inclusive, hereof upon such license holder or person who may be due to pay a license, and the requirements as set forth in such sections shall extend to and be required of any servant, agent, manager or employee, and it shall be unlawful for any of them to fail or refuse to answer reasonable interrogatories or to obstruct or interfere with the city clerk or other authorized person in the obtaining of information necessary or pertinent for determination of the proper license amount. It shall be unlawful for any servant, agent, manager, or employee of any person coming within the provisions of such sections who has custody of or who is charged with the safe keeping, the receiving or the sale or the account of any goods or merchandise or the managing or the control of the supervision of any business, occupation or privilege for which a city license is required, to act or perform in such capacity for such person, firm or corporation without complying with or seeing that the provisions of Sections 13 to 15 hereof are complied with.

Section 16. COMPUTATION OF TAX WHEN BASED ON SIZE,

QUANTITY, ETC. When the amount of a license tax is based upon or measured by the amount of floor space, the seating capacity, the number of employees, the number of units of equipment, or any other units of measurement, the license tax shall be due and payable according to the greatest amount of floor space, the highest seating



capacity, the greatest number of employees, the greatest number of units of equipment, and the greatest number of any other units of measurement, employed or used during any twenty-four (24) hour period of the license year.

Section 17. CITY CLERK TO FIX LICENSE TAX IF RECORDS

NOT FURNISHED. If any holder of a license of the city, or if any person who is due to pay a city license has not in his, her or its possession or under his, her or its control in the city a true record of the business transacted or has failed to comply with the provisions of this article, or refuses to submit the records and information as required herein for examination, it shall be the duty of the city clerk to ascertain and fix the amount of license for such person, from the best information and data obtainable, and the amount so found and fixed shall be the license due by such person, firm or corporation and it shall be the duty of the city clerk to proceed to collect such amount as provided by law. No action of the city clerk as provided in this section shall be a bar to or waiver of the right of prosecution and the enforcing of the penalties for the violation of any of the provisions of this article, or any other ordinance.

Section 18. CHAIN STORE WAREHOUSES CONSIDERED

WHOLESALERS. Persons having what is known as chain stores, and operating in addition thereto wholesale depots or warehouses where they furnish and replenish their chain stores outside the city, are liable for the license tax for wholesale merchants for goods sold outside the city, and for every distributing house or place in this city operated by any person engaged in the business of a merchant in this city for the purpose of distributing goods, wares and merchandise among his, her or its retail stores outside the city, a separate license shall be required and the goods, wares and merchandise distributed through such distributing house or place shall be regarded as sales for the purpose of measuring the license tax, which tax shall be the same as the license tax imposed hereby on a wholesale merchant, and where no wholesale price is used in the accounting of such distribution, the usual market price or value shall be used.

Section 19. EXEMPTIONS FOR MANUFACTURERS SELLING

FROM PLACE OF MANUFACTURE: A manufacturer engaged in business in this city not otherwise designated herein as being specifically subject to a merchant's license (see definition of a merchant herein) may, without a merchant's license, sell at the place of manufacture, the goods, wares, and merchandise manufactured by him at the place of manufacture. When such manufacturer sells at or from a different place or store other than the place of manufacture, he shall be considered a merchant and his license shall be based on sales made from such other different place or store.

Section 20. EXEMPTION FOR DISABLED VETERANS:

Any person exempted from the payment of any license tax, or part thereof, by Section 205.171, Florida Statutes, 1967, shall be exempt to the same extent from the payment of any city license tax.

Section 21. ENFORCEMENT BY SEIZURE AND SALE:

The payment of license taxes may be enforced by the seizure and sale of the property engaged in the business, occupation or profession upon which such license taxes are imposed, and the city clerk may issue a distress warrant in the name of the state and/or city for the collection of the license tax. Such warrant may be executed by the chief of police or any police officer of the city or by any other method provided by law.

Section 22. REVOCACTION, CANCELLATION OF LICENSES

FOR VIOLATIONS: In addition to any other penalties provided for herein, and in addition to any other remedy herein provided for the enforcement of this article, any person, firm or corporation violating any of the provisions of this article shall be subject to having his, her or its license revoked and cancelled. Upon the conviction of any person, firm or corporation of the violation of any of the terms or provisions of this article, the city clerk may thereupon, in his discretion, revoke and cancel the license of such person, firm or corporation so convicted, and the renewal or reissuance of such license prior to the end of the fiscal year in which issued, shall be in the discretion of and by action of the city commission.

Section 23. VIOLATIONS, PENALTY: Any person engaging in or conducting a business, and any other persons, firms or corporations who shall violate any of the terms or provisions of this ordinance, shall upon conviction thereof, be punished by a fine of not more than \$100.00, or by imprisonment in the municipal jail for a period not to exceed 30 days, or by both such fine and imprisonment, in the discretion of the municipal judge; and provided that each day any such person firm or corporation shall fail to report and/or pay as required by this ordinance, such failure shall be considered a separate offense, and any person who is required by this ordinance to furnish information who shall be guilty of furnishing false information shall be guilty of a violation of this ordinance and subject to the penalties herein provided.

Section 24. AMOUNTS OF LICENSE TAXES: A license tax is hereby levied upon and shall be collected from every person exercising the privileges of carrying on or engaging in the business, professions, or occupations hereinafter specifically enumerated in the amounts as fixed hereafter; each such amounts, unless otherwise specifically stated, being the amount payable as a license tax for exercising such privileges or carrying on or engaging in such business, profession or occupation mentioned for each, and it shall be unlawful for any person to carry on or engage in any business, occupation or profession herein prescribed and designated without having first paid the license tax as provided herein or complied with the terms hereof, as follows:

- (1) ABSTRACT COMPANIES: Person or persons, firms, corporations, or associations preparing abstracts and charging a fee therefor or giving legal advice with same, per year, \$100.00.
- (2) ADDING MACHINES: Agents, representatives or dealers, where principal business including repairs and service, per year, \$100.00.
- (3) ADVERTISING AGENTS OR AGENCIES:
  - (a) Persons, firms or corporations, per year, \$50.00.
  - (b) Each person, firm or corporation or agent for same, contracting for advertising in streetcars, buses and taxicabs, per year, \$50.00.

- (b) Soliciting or taking orders for marble or stone, quarry or yards, per year, \$35.00.
- (c) Or brokers, for sale of stocks and bonds, per year, \$35.00.
- (d) Travel, per year, \$35.00.
- (6) AIRPLANE TICKET OFFICE, each, sale of tickets on own or other lines, per year, \$35.00.
- (7) ANIMAL BOARDING, per year \$100.00.
- (8) APARTMENT HOUSES:
- (a) Each apartment of three (3) rooms or less, per year, \$5.00.
- (b) Over three (3) rooms each, per year, \$8.00.
- (9) ARCHITECTS, each person, firm or member of firm or their representatives or superintendents:
- (a) First year of practice, \$35.00.
- (b) Second year of practice, \$50.00.
- (c) Third year of practice, \$65.00.
- (d) Fourth year of practice, \$85.00.
- (e) Fifth year of practice and up, \$100.00.
- (10) ASPHALT DEALERS AND terminals, per year, \$350.00.
- (11) ASTRONOMERS on streets, with telescope, charging fee, per week \$5.00.
- (12) ATHLETIC CLUBS, persons, associations or promoters, giving, promoting or arranging boxing, wrestling or athletic exhibitions, where admission is charged, per year, \$35.00.
- (13) AUCTIONEERING, no license to be issued to a firm or corporation, but in each case to one person named who shall personally do the auctioneering, per year, \$75.00.
- (14) AUCTIONS, for each thirty (30) days, \$75.00.
- (15) AUDITING COMPANIES, auditors, accountants, or bookkeeping service, each person, where a partnership, each member of firm, per year or fraction thereof, subject to the following classification:

- (c) Coupon or trade inducement companies, or individual, per year, \$70.00.
- (d) On curtains in the theaters or places of public amusement, or throwing signs on curtains, per year, \$15.00.
- (e) On streets, by banners, floats, cartoons or other means, per year, \$15.00.
- (f) Signs, electrical or mechanical, advertising other than proprietor's business, each sign, per year, \$35.00.
- (g) Signs, billboards, or other structures, advertising other than proprietor's business, per year, per sign, Four cents (4¢) per sq. ft.
- (h) Solicitors for radio and television, per solicitor, per year, \$15.00.
- (i) Automobile, advertising for profit, with or without loudspeaker; Per day, \$5.00. Per year, \$70.00.

(4) AGENCY:

- (a) Commercial, or persons, firms or corporations or associations, giving information as to credit rating or standing of individuals or firms, per year, \$100.00.
- (b) Railroad, meaning railroads not operating trains in the city, per year, \$35.00.
- (c) Collection, per year, \$35.00.
- (d) Canvasser or solicitor, alone or in connection with other business, or representing local merchant, in sale of dress goods from samples, per year, \$15.00.
- (e) Steamship, per year, \$100.00.
- (f) Selling stamps to merchants for sales promotion purposes, per year, \$350.00.

(5) AGENTS:

- (a) Or dealers in iron safes, or for the exchange of safes, per year, \$35.00.

- (a) Certified public accountant each:  
First year of practice, \$35.00.  
Second year of practice, \$65.00.  
Third year of practice and up, \$100.00.
- (b) Public accountant, each, per year, \$50.00.
- (c) Bookkeeping, and tax consulting service, each person, per year, \$35.00.

(16) AUTOMOBILE:

- (a) Garage, repairs to automobiles, including body and fender repairs and painting and lubrication incidental to repairs, per year, \$35.00.
- (b) Laundry, washing, polishing and greasing of automobiles, where principal business, per year, \$35.00.
- (c) Paint shop, painting of automobiles, alone or in connection with other business, except as otherwise provided, per year, \$35.00.
- (d) Parking lots:  
Up to 25, per year, \$25.00.  
26 to 50, per year, \$35.00.  
51 to 100, per year, \$65.00.  
101 to 150, per year, \$100.00.  
151 to 200, per year, \$135.00.  
201 up, per year, \$175.00.
- (e) Salvage, per year, \$70.00.
- (F) Or trucks or airplanes, kept for hire, other than taxi, per vehicle, per year, \$25.00.
- (g) Trailer leasing, per year, \$25.00.
- (h) Long term motor vehicle leasing, per year, \$75.00.
- (I) Storage, and/or boat storage, in buildings, per square foot of storage space:  
(1) First 2500 sq. ft. per year, \$20.00.  
(2) 2500 to 5000 sq. ft. per year, \$35.00.

- (3) 5000 to 8000 sq. ft., per year, \$50.00.
- (4) 8000 to 12,000 sq. ft., per year, \$70.00.
- (5) 12,001 sq. ft. and over, per year, \$100.00.
- (j) Trim shops, agents or dealers, other than manufacturers, per year, \$35.00.
- (k) Wrecker service, per year, \$35.00.
- (17) BALLS, concerts, entertainments or exhibitions for which admission is charged (except for charitable or church purposes), for each performance, exhibition or entertainment, \$5.00.
- (18) BANKS, banking institutions, per year, \$350.00.
- (19) BARBERSHOPS, for each chair contained therein, whether operated or not, per year, \$10.00.
- (20) BARREL FACTORIES or cooper shops, per year. (See manufacturing), minimum \$50.00.
- (21) BATHS, Russian, Turkish, or steam, per year, \$35.00.
- (22) BATTERY STATIONS, re-building, not paying other license, per year, \$15.00.
- (23) BEAUTY PARLORS, per year, \$35.00. Plus, per operator, \$5.00.
- (24) BICYCLES, renting or repairing, per year, \$15.00.
- (25) BILL POSTING (sign tacking prohibited) per year, per board, four cents (4¢) per square foot.
- (26) BILLIARD, pool, bagatell and Jenny Lind tables, when kept and set up for other than private use, whether operated or not, per year, \$25.00 per table.
- (27) BLUEPRINTING, along or in connection with other business, per year, \$35.00.
- (28) BOARDINGHOUSE, per person, per year, \$1.00.
- (29) BOAT BUILDING and shipbuilding companies:
- (a) Employing less than 10 hands, per year, \$35.00.
- (b) Employing 10 and not over 50 hands, per year, \$75.00.
- (c) Employing 50 and not over 100 hands, per year, \$125.00.
- (d) Employing 101 and not over 500 hands, per year, \$200.00.

(e) Employing over 500 hands, per year, \$3350.00.

(30) BOATHOUSES, or yards, including marinas, for berthing launches and small boats, with accomodations for not exceeding 5 boats, per year, \$335.00.

All over 5 boats, for each, an additional \$8.00.

(31) BOATS FOR HIRE:

(a) Inboard motors, each boat, per year, \$15.00.

(b) Sailboats, each boat, per year, \$5.00.

(c) Steam, oil or other power, for hire, each boat, per year, \$335.00.

(32) BONDING COMPANIES (other than guaranty and surety companies) or persons, firms or corporations engaged in the business of making bonds for profit, per year, \$50.00.

(33) BOOK AGENTS, per year, \$335.00.

Before any license shall be issued to any applicant therefor, such applicant shall fill out a written form furnished by the city to the applicant, under the oath of the applicant, showing the applicant's name and permanent residence, former occupations during the past two years, whether applicant has ever been convicted for crime, the name and address of the company the applicant now represents, whether applicant is under bond or not, the length of time the applicant proposes and intends to carry on and operate under the license in the city.

Such application shall remain on file with the city for a period of one week to give the city authorities an opportunity to check up on and investigate the moral standing, reputation and integrity of the applicant, and after such investigation, and at the end of such week, the license, shall be either issued or refused.

Any person engaging in the activity of book



agent or canvasser selling or attempting to sell books, maps, periodicals, magazines, stationery and the like in the city without first complying with the provisions of this subsection, or filling out the application and waiting until it is approved or denied as herein provided shall be deemed to have violated the provisions of this subsection.

(34) BOOK BINDERY, per year, \$35.00.

(35) BOOT, SHOE:

(a) Dealers, secondhand, per year, \$15.00.

(b) Makers and repairers, when operated by hand, per year, \$15.00.

(c) When operated by electricity or other power, per year:

(1) When operated by one person, per year, \$20.00.

(2) When operated by two persons, per year, \$25.00.

(3) When operated by over two persons, per year, \$35.00.

(36) BOOT BLACK STANDS, alone or in connection with barber-shops, for each chair or seat contained therein, per year, \$2.00.

(37) BOWLING ALLEYS, for each alley per year, \$25.00.

(38) BOX and crate factories, per year. (See Manufacturing)

(39) BRICK or STONE dealers, or agents for the sale of brick or stone, including those soliciting orders for, or having an office in the city and who deliver brick or stone inside or outside of the city, per year, \$35.00.

(40) BROADCASTING STATIONS, radio, per year, \$100.00.

(41) BROKERS:

(a) Or agents or other persons, employing or engaging or soliciting within the limits of the city laborers for employment at any place outside of Bay County, Florida, per year, \$750.00.

(b) Cotton, per year, \$35.00.

(c) Dealing in stocks, bonds, and other securities, other than bankers, per year, \$75.00.

(d) Handling or clearing shipments of merchandise on consignment, per year, \$75.00.

(1) Where stock carried is over \$3,000.00 and does not exceed \$5,000.00, per year, \$50.00.

(2) Where stock carried is over \$5,000.00 and does not exceed \$10,000.00, per year, \$75.00.

(e) Labor, for each person, firm or corporation who shall engage in the business of emigrant agent, or who shall personally or as the agent, servant, or employee of another, or in any capacity whatsoever, otherwise than as the duly authorized representative of the federal government, employ, influence, solicit, recruit or entice laborers for work at any place outside the state, per year, \$1250.00.

(F) Merchandise, agents, or distributors, carrying stock of goods, whether on consignment or refused by consignee, whether sold from cars or from store or warehouse, per year, \$75.00.

(g) Merchandise agents or manufacturers' representatives, carrying no stock, per year, \$75.00.

(h) Or dealers in grains or margins, per year, \$175.00.

(i) Or others, selling fruits, vegetables, or merchandise, exclusively, from railroad cars or boats, for each such car or boat, per year, \$15.00.

(j) Ship brokers, per year, \$75.00.

(42) BUILDING AND LOAN associations, or agents, thereof, per year, \$200.00.

(43) BURGLAR ALARM COMPANIES, or agents, per year, \$15.00.

(44) BUSINESS COLLEGES, or teachers or instructors in typewriting, bookkeeping, etc., per year, \$15.00.

- (45) BUS TERMINALS or freight terminals:
- (a) For terminal, per year, \$175.00.
  - (b) For each truck or vehicle operating from terminal receiving or discharging passengers (based on preceding year), per year, \$8.00.
  - (c) For each truck or vehicle operating from terminal receiving or discharging freight (based on preceding year), per year, \$15.00.
  - (d) For each trailer, per year, \$10.00.
  - (e) Total license for any one company shall not exceed \$2,000.00 per year.
  - (f) Bus terminals or bus stations, where buses are parked on the streets of the city are prohibited.
- (46) BUS TICKET OFFICE, per year, \$35.00.
- (a) Selling tickets over lines having other connections, per year, \$35.00.
- (47) CABINET MAKERS or woodworking shops, per year, \$35.00.
- (48) CAFETERIAS. (Merchant license)
- (49) CAKE AND CRACKERS, dealers in, or agents for, who make sales from automobiles or other form of carrier, having no branch or warehouse in the city, but who receive shipments direct from common carriers and complete delivery or sale, each such dealer or agent, or vehicle, per year, \$35.00.
- (50) CANDY manufacturers. (See manufacturing)
- (51) CANVASSERS:
- (a) For toilet articles, household extracts, cleaners, etc., per year, \$35.00.
  - (b) Not otherwise provided for, per year, \$35.00.
- (52) CARD WRITERS and engravers, or canvassers therefor, per year, \$15.00.
- (53) CARNIVALS, See Section 25, AMUSEMENT PARKS AND CARNIVALS.
- (54) CARPET CLEANING COMPANIES, not connected with laundries, per year, \$35.00.
- (55) CASH REGISTERS, dealers in or agents for, per year, including repairs and service, \$100.00.

- (56) CATERING COMPANY, or others catering for banquets, parties, etc., exclusively. (Merchant license)
- (57) CEMENT or artificial stone or concrete block manufacturers, (Merchant license)
- (58) CEMETERY COMPANY, office or agency, except when operated by fraternal, charitable, or other organization, per year, \$100.00.
- (59) CHIROPODISTS, resident. (See Doctors)
- (60) CHIROPRACTIC PHYSICIANS. (See Doctors)
- (61) CIRCUSES:
- (a) Showing outside of corporate limits, but advertising within the city on billboards or otherwise, including right to parade within the city, per year, \$3350.00.
- (b) Where less than 10 and not more than 15 cars, per day, \$175.00.
- (1) Sixteen (16) and not more than thirty (30) cars, per day, \$250.00.
- (2) All over thirty (30) cars, per day, \$350.00.
- (3) Circus moving by motor vehicle: 20 trucks or less, per day, \$175.00.
- Over 20 trucks, per day, \$200.00.
- (c) In addition to above license, each circus shall pay:
- (1) Each side show, per day, \$35.00.
- (2) Concessions, sale of ice cream, novelties, balloons, souvenirs, cushions, popcorn, soft drinks, etc., in tent only, per day, \$35.00
- (3) For each concession or stand on grounds, per day, \$10.00.
- (d) Parades, where show is outside city, per year, \$200.00.
- (62) CIVIL ENGINEERS and surveyors, each, per year, \$100.00.
- (63) CLAIMS and collecting agencies, other than lawyers, per year, \$35.00.
- (64) CIAIROVYANTS, fortunetellers, mind readers, faith curists and spirit mediums, giving seances for profit, and astrologists, per week, \$75.00.

- (65) CLOTHING, secondhand dealers in, subject to same regulations as pawnbrokers, per year, \$35.00.
- (66) COAL AND ICE PEDDLERS, see peddlers.
- (67) COAL BUNKERING, per year, \$15.00.
- (68) COAL YARDS, or dealers in coal, per year, \$15.00.
- (69) COFFEE:
- (a) Dealers or agents, offering for sale or soliciting orders for, who represent foreign firms or corporations, paying no license tax in city, per year, \$35.00.
- (b) Roasters or blenders, exclusively, with sales at wholesale. (Merchant license)
- (c) Sales, dealers in or agents for making sales from automobiles or other form of carriage, offering premiums or otherwise, per year, \$35.00.
- (70) COFFEE FACTORIES, or manufacturies. See Manufacturing.
- (71) COIN-OPERATED DEVICES:
- Location-operators:
- (a) Operating or maintaining a coin-operated machine, for each machine, per year, \$10.00.
- (b) Nickel-operated machines, vending merchandise and other products, per year, \$2.00.
- (c) Penny-operated machines, per year:
- (1) First 10, each, \$1.50.
- (2) All above, each, \$1.00.
- (d) Music machines, or electric phonographs run by dropping or depositing a coin therein, per machine, per year, \$15.00.
- Such license shall be attached to and affixed on each machine, and shall not be transferrable.
- (e) Miniature pool table. Same as billiard.
- (f) Coin-operated bowling machine. Same as bowling alley.
- (g) Machines vending soft drinks, per machine, per year, \$5.00.
- (h) Machines not covered by this chapter, per year, \$10.00.

(72) CONTEST COMPANIES: Persons, firms, associations or corporations, conducting contests by offering premiums, or other inducements, for advertising purposes, or for the purpose of stimulating or increasing trade, per year, \$75.00.

(73) CONTRACTORS:

(a) Air conditioning and heating and refrigeration and ventilation, alone, per year, \$150.00.

(b) Sub-contractor to include masonry, foundations, and excavation, incidental to building, per year, \$75.00.

(c) Electrical, including repair, per year, \$150.00.

(d) Sale of fixtures or supplies or other merchandise. (See merchants)

(e) General (one who contracts for complete job, including electrical, plumbing, concrete, tile, painting, etc.) Class A, per year, \$200.00.

(f) General contractors, Class AA, able to perform item (e) plus additional scope of sewer builders and paving, per year, \$300.00.

(g) One per cent, (1%) merchants license tax on all material and appliances used by contractor brought in from outside the city.

(h) House wreckers or movers, per year, \$100.00.

(i) Landscaping, per year, \$50.00.

(j) Painting and decorating, per year, \$50.00.

(k) Paving, asphalt, concrete, or otherwise, per year, \$200.00.

(l) Dredging, pile driving, per year, \$100.00.

(m) Plastering and stucco, per year, \$50.00.

(n) Plumbers, business only, per year, \$150.00.

(o) Sale of fixtures and other merchandise.

(See merchants)

(p) Roofing, including repairs incidental and necessary to work, per year, \$75.00.

(q) Sewer builders and layers, including excavating, per year, \$200.00.

(r) Siding, including repairs incidental to work, per year, \$75.00.

(s) Exterminating, terminting, including spraying, treatment, etc., per year, \$100.00.  
A bond or insurance as required.

(t) Tree surgery, per year, \$75.00.

(u) Washing or cleaning houses or buildings, mechanically, by steam or otherwise, per year, \$100.00.

(v) Well drilling, etc., including repairs, per year, \$50.00.

(w) Insulation, per year, \$50.00.

(x) Welding, electric or acetylene or both, when not in connection with other business, per year, \$50.00.

(y) Installation and rental of piped music, per year, \$50.00.

(z) Sheet metal shops, per year, \$50.00.

(aa) Not otherwise provided, per year, \$50.00.

All general contractors, on jobs whereon such general contractor shall have contracted to do and perform labor and furnish materials, to exhibit an occupational license from the city before allowing such sub-contractor to proceed on such job. In default of such sub-contractor so exhibiting and furnishing an occupational license, the general contractor shall be liable and responsible for the amount of the license of each sub-contractor.

(74) COPPERSMITHS, platers of silver, nickel, etc., per year, \$15.00.

(75) CRACKERS AND CAKES, agents for manufacturers, per year, \$35.00.

(76) CREAMERY or milk depots. (See merchant license)

- (77) CREOSOTING PLANTS. (See manufacturers)
- (78) CROCKERY MANUFACTURERS. (See manufacturers)
- (79) DAIRIES, or persons peddling, selling or delivering to customers, milk, cream or dairy products, per year, each person or vehicle, \$35.00.
- (80) DANCING:
- (a) Public, alone or in connection with other business. (See night clubs).
  - (b) Clubs, or others holding dances for profit, per dance, \$5.00.
  - (c) Clubs, or others holding dances for profit, where dances are given nightly, per week, \$15.00.
  - (d) Schools, per year, \$35.00.
- (81) DEALERS:
- (a) In animals, per year, \$15.00.
  - (b) In bottles, barrels and sacks, including those gathering around the city in wagons, per year, \$75.00. Wholesale, out of city, per year, \$75.00.
- (82) DELICATESSEN shops. (See merchant license).
- (83) DENTAL Laboratory, per year, \$50.00.
- (84) DENTISTS:
- (a) First year of practice, \$35.00.
  - (b) Second year of practice, \$50.00.
  - (c) Third year of practice, \$65.00.
  - (d) Fourth year of practice, \$85.00.
  - (e) Fifth year of practice, and up, \$100.00.
- (85) DETECTIVE agencies, per year, \$35.00.
- (85) DIRECTORIES, city, county, or state, each person, firm or corporation making or offering for sale, per year, \$100.00.
- (87) DIVINE HEALERS, per year \$175.00.
- (88) DOCTORS, PHYSICIANS, SURGEONS. (Year of practice not limited to practice in city). If practicing:
- (a) Doctors, M.D.:
    - (1) First year of practice, \$35.00.



- (2) Second year of practice, \$50.00.  
(3) Third year of practice, \$65.00  
(4) Fourth year of practice, \$85.00  
(5) Fifth year of practice and up, \$100.00.
- (b) osteopaths: (See Doctors, M.D.)  
(c) Chiropractors, electric therapists, naturopaths and pharmacists: (See Doctors, M.D.)  
(d) Optical dispensary, alone or in connection with other business, where lenses are ground, prepared and fitted according to prescription, and glasses repaired, per year, \$75.00.
- (e) Optometrists and oculists: (See Doctors, M.D.)  
(F) Veterinarians:  
(1) First year of practice, \$25.00.  
(2) Second year of practice, \$50.00.  
(3) Third year of practice and up, \$75.00.
- (89) DOG AND ANIMAL EXHIBITION, per day, \$10.00.  
(90) DRAFTSMAN, per year, \$35.00.  
(91) DREDGE BOATS, per year, \$75.00.  
(92) DRY DOCKS, per year. (See marine railway).  
(93) ELECTRIC LIGHT COMPANIES, or persons, firms or corporations furnishing light or power, per year, \$350.00.  
(a) Merchandise sold. (Merchant license)  
(94) ELECTROPLATING SERVICE, per year, \$15.00.  
(95) EMPLOYMENT AGENCIES, per year, \$35.00.  
(96) ENGINEERS, consulting, as firm, person or corporation:  
(a) For first year, \$35.00.  
(b) For second year, \$50.00.  
(c) For third year, \$75.00.  
(97) ENGRAVING SERVICE, person or persons, engaged in alone or in connection with other business, per year, \$15.00.
- (98) EQUIPMENT RENTERS:  
(a) Hand tools, per year, \$15.00.  
(b) Heavy equipment, per year, \$35.00.

- (99) EXCELSIOR factories, per year. (See manufacturers)
- (100) EXHIBITION OF FREAKS, per year, \$15.00.
- (101) EXPRESS COMPANIES, per year, \$150.00.
- (102) FERRIS WHEELS and the like, not connected with carnivals:  
(a) Per day, \$8.00.  
(b) Per month, \$175.00.
- (103) FILM OR PHOTOGRAPH, developing or finishing, local company, principal business, per year, \$35.00.
- (104) FINANCE COMPANIES, firms or corporations liquidating accounts other than their own, whether purchased or otherwise, per year, \$200.00.
- (105) FIRE AND WRECK SALES:  
(a) Handling stock of goods of the value of \$1,000.00 and not exceeding \$5,000.00, per year, \$200.00.  
(b) Having a stock of goods of value exceeding \$5,000.00, per year, \$350.00.
- (106) FLOOR DRESSERS, or sanding, person, firm or corporation, per year, \$35.00.
- (107) FLORISTS, selling cut flowers or making of designs, nursery stock, per year. (See merchants)
- (108) FLOUR AND GRIST MILLS, per year, (See Manufacturing)
- (109) FOUNDRIES, per year, \$100.00. Other merchandise sole in connection with, see merchant license.
- (110) FREEZING or cold storage service or locker service, per year, \$50.00.  
(a) In connection with other business, per year, \$35.00.  
(b) Butchering in connection, per year, \$35.00.  
(c) Merchandise or sundries sold in connection. See merchants or other license as provided.
- (111) FURNITURE:  
(a) Packers and shippers, per year, \$35.00.  
(b) Upholsterers, per year, \$15.00.

(112) GAS: Each agent or dealer, other than manufacturer of carbonic liquid, acetylene, ammonia, liquefied, or other chemical gas, alone or in connection with other business, per year, \$35.00.

Sale of equipment, merchandise or supplies in connection. See Merchants.

(113) GASOLINE:

(a) Selling of gasoline and other motor fuels products to motor vehicles or boats, including all licenses therefor except as otherwise herein provided, per pump and/or dispenser, \$15.00.

(b) Supplies, accessories and other sundry merchandise sold in connection with said business, see merchant license.

(114) GLASS, dealers in , plate glass, alone or in connection with other business:

(a) Retail. See merchant.

(b) Contractors, per year, \$35.00.

(115) GOLF COURSE, miniature, per year, \$35.00.

(116) GRAVEL AND SAND agents, dealers or salesmen, per year, \$50.00.

(117) HALLS FOR HIRE, per year, \$15.00.

(118) HARNESS and saddlery makers and repairers, per year, \$15.00.

(119) HAWKERS OR VENDORS of medicines, drugs or patent medicines, or other preparation purporting to possess medical virtues, etc., per day, \$35.00.

(120) HEALTH or medical centers, individuals or similar groups, clinic, institutions or partnerships: For center or clinic, etc., per year, \$75.00.

(121) HERBALISTS and all others except duly licensed physicians professing to cure diseases, etc., per year, \$200.00.

(122) Hospitals, per year, \$175.00.

- (124) HOUSE AND WINDOW CLEANERS, local or itinerant:
- (a) 3 to 5 workers, per year, \$25.00.
  - (b) 5 to 10 workers, per year, \$50.00.
  - (c) Over 10 workers, per year, \$75.00.
- (125) ICE:
- (a) Dealers, at retail, per year, Merchant license.
  - (b) Manufacturers, per year, Merchant license.
  - (c) Making machines, at retail, merchant license.
- (126) ICE CREAM:
- (a) Retail, per year, merchant license.
  - (b) Peddlers, see peddlers.
- (127) INSURANCE:
- (a) Adjusters, or rate makers, per year, \$35.00.
  - (b) Companies, life, to include traveling or general agent, for each company represented, per year, \$ 15.00.
  - (c) Agency, per year, \$ 15.00,  
For each additional broker or solicitor,  
per year, \$15.00.
  - (d) Fire and casualty, for each company,  
per year, \$ 15.00.
  - (e) For burial expense, health and accident, for each solicitor, per year, \$15.00.  
No license required for insurance company.
- (128) INTELLIGENCE officers and employment agencies,  
per year, \$35.00.
- (129) INTERIOR DECORATORS, per year, \$35.00.  
Merchandise sold in connection, See Merchant license.
- (130) ITINERANT MUSICIANS and organ grinders, per week  
on each instrument, \$1.50.
- (131) JEWELERS. See Merchants.
- (132) JOB PRINTERS. See Printers.
- (133) JUNK SHOPS AND DEALERS IN JUNK, old iron, rags, etc.  
including those gathering around city in wagons,  
per year, \$75.00

- (134) KNIFE AND SCISSORS GRINDERS, per year, \$5.00.
- (135) LABORATORY, clinical, per year, \$75.00.
- (136) LAND DEVELOPMENT COMPANIES, per year, \$75.00.
- (137) LAUNDRIES, DRY CLEANERS, DYERS, STORAGE, UNIFORM RENTAL, LINEN SUPPLY:
- (a) Base license with allowance up to 5 employees, per year, \$75.00.
- (b) For each employee over five (5), \$5.00.
- (c) For each agency, pick up or distributing point where central or main plant is located outside of the city, where solicitation is made, laundry, clothes or linen picked up and delivered or stored for call, for each truck, per year, \$25.00.
- (138) LAWYERS, per year, each:
- (a) First year of practice, \$35.00
- (b) Second year of practice, \$50.00
- (c) Third year of practice, \$65.00
- (d) Fourth year of practice, \$85.00
- (e) Fifth year of practice, and up, \$100.00.
- (139) LIBRARIES, where books are rented, per year, \$8.00.
- (140) LIGHTNING ROD agents, or dealers, or persons erecting same, per year, \$15.00.
- (141) LOCKSMITH and trunk repairers and where keys are made, per year, \$15.00.
- (142) LODGING HOUSES, for each room or space, per year, \$1.00.
- (143) LUNCH STANDS, movable street wagons, per year, \$35.00.
- (144) LUNG TESTERS, striking machines, weighing machines, chewing gum stands, automatic hand drying machines, stamp vending machines, candy or peanut vending machines, marble boards, whiffle boards, or other boards of like character, see coin operated devices.
- (145) MACARONI factories, per year. See manufacturing.
- (146) MACHINE SHOP, per year, \$50.00.

- (147) MACHINERY, dealer or agent for, per year, \$35.00.
- (148) MAGAZINES:
- (a) Publishers, with privilege of soliciting advertising, per year, \$35.00.
  - (b) Retail sales, see Merchant license.
- (149) MAIL ORDER HOUSES, having their principal place of business in the city. Merchant license.
- (150) MANUFACTURING:
- (a) Not otherwise provided, making sales or deliveries of their products within the city, whose plants are not within the city, per year, \$100.00.
  - (b) Manufacturers of pants, or other garments. See manufacturing.
  - (c) Manufacturing:
    - 10 or less employees, per year, \$75.00.
    - 11 to 29 employees, per year, \$100.00
    - 30 to 49 employees, per year, \$150.00
    - 50 to 100 employees, per year, \$200.00
    - 101 to 150 employees, per year, \$250.00
    - 151 employees and up, per year, \$350.00
  - (d) Manufacturing of proprietary medicine. See manufacturing.
- (151) MATTRESSES:
- (a) Repairers and renovators who remove the mattress from the premises of the owner to a place of business for repairs and renovation, per year, \$50.00.
  - (b) Repairer, one that does a complete job on the premises of the party desiring such work, per year, \$35.00.
  - (c) Repairer or renovator, itinerant, per year \$75.00.
- (152) MOTOR WINDING, per year, \$35.00.
- (153) MOTOR BOATS, dealers and/or agents. Merchant license. (See Boats)
- (154) MARINE RAILWAY OR DRY DOCK, per year, \$100.00.

(155) MERCHANTS:

- (a) Retail. The license tax on every retail merchant, whether any other license tax is required by any other provision of this or any other Ordinance or not, shall be measured by the amount of gross sales made by such merchant and shall be figured and arrived at as follows: The license tax shall be payable on the 30th day of the month in which this Ordinance becomes effective, and the 30th day of each month thereafter. The first payment shall be figured and arrived at on the basis of the gross sales of such merchant during the month preceding the month in which this Ordinance becomes effective, and the subsequent payments required to be made on the 30th day of each succeeding month shall be figured and arrived at on the basis of the sales of such merchant for the preceding month; such tax shall be on the basis of \$10.00 for each \$1,000.00, of such gross sales; provided, however, that the tax on the gross sales price of any single item in excess of \$1,000.00 shall be \$10.00 for the first \$1,000.00 and \$1.00 for each additional \$1,000.00 or major fraction in excess of \$1,000.00. However, the minimum monthly tax to be charged each such merchant shall be \$1.50. A three percent (3%) discount shall be allowed if payment is made on or before the 20th day of the month such tax is payable, which said discount shall be applicable to both retail merchants and wholesale merchants.
- (b) Wholesale. The license tax on every wholesale merchant, whether any other license tax is specifically required by any provision of this or other ordinance not hereby specifically repealed, shall be measured by the amount of gross sales made by such merchant and shall be figured and arrived at as follows: The license tax shall be payable on the 30th day of the month in which this Ordinance becomes effective, and the 30th day of

each and every month thereafter. The first payment shall be figured and arrived at on the basis of the gross sales of such merchant during the month preceding the month in which this ordinance becomes effective, and the subsequent payments required to be made on the 30th day of each succeeding month shall be figured and arrived at on the basis of the sales of such merchant for the preceding month. Such tax shall be on the basis of fifty cents (50¢) for each one thousand dollars (\$1,000.00), or major fraction thereof of such sales; provided, however, the minimum monthly tax to be charged each such merchant shall be one dollar and fifty cents (\$1.50). A three percent (3%) discount shall be allowed if payment is made on or before the 20th day of the month such tax is payable, which said discount shall be applicable to both retail merchants and wholesale merchants.

(156) MESSENGER SERVICE, per year, \$15.00.

(157) MIMEOGRAPH, multigraph, ditto, lithograph or other office machines of like character, each where handled exclusively, per year, \$15.00.

(158) MIND READERS, See clairvoyants.

(159) MONEY LENDERS, short loan companies, and all persons, firms, or corporations, except banks or bankers whose business includes or consists of the taking, buying or selling, assignments of, or contracts for the purchase, sale, transfer or assignment of wages or salaries, earned or to be earned in the future, by any person employed by any other person, firm or corporation, per year, \$200.00.

(160) MOTORCYCLES:

(a) Agents or dealers. Merchant license.

(b) Repair shops, per year, \$15.00

(c) When kept for hire, per year, each, \$5.00.

(161) NAYUROPATHIC physicians. See doctors.



(162) NEWSPAPERS:

- (a) Daily, each, per year, \$125.00.
- (b) Bi-Weekly, each, per year, \$60.00.
- (c) Weekly, each, per year, \$35.00.
- (d) Published out of city, distributed in and soliciting advertising for within the city.  
Same as above.

(163) NIGHT CLUBS, amusement centers, or other places where dancing is permitted, or entertainments given whether a charge therefor is made or not. In addition to other licenses applicable and as otherwise provided, per year, \$100.00.

Where sandwiches, lunches or meals are served in connection. Merchants license.

(164) NURSERY STOCKS, agents or dealers. Merchant license.

(165) OFFICE BUILDINGS, or others having offices or spaces to rent: For each office space, room, reception room, library, or other space of 100 sq. ft., per year, \$3.00.

(166) OIL CANNING PLANT: See Manufacturing.

(167) ORCHESTRAS, string or otherwise, per year, \$35.00.

(168) ORGAN DEALER. Merchant license.

(169) OYSTER STANDS. Merchant license.

(170) PACKING HOUSE COMPANIES, branches or agents. Merchant license.

(171) PAINTERS AND DECORATORS. See Contractors.

(172) PALMISTS. See fortunetellers.

(173) PARADING. See circuses.

(174) PARCEL DELIVERING SERVICE, with vehicle or otherwise, per year, \$15.00.

(175) PARKING SPACES or lots for automobiles. See Auto parking lots.

(176) PAWNSHOP (Broker), per year, \$100.00.  
Plus merchant license on sale of merchandise.

(177) PEANUT AND POPCORN ROASTERS, alone or in connection with other business, per year, \$15.00.

- (178) PET SHOP AND AQUARIUMS. See merchants.
- (179) PEDDLERS:
- (a) Candy, apples, per year, \$25.00.
  - (b) Coal and ice, per year, \$25.00.
  - (c) Flowers or plants, per year, \$25.00.
  - (d) Notions, on foot, per year, \$25.00.
  - (e) Oriental goods, each transient or itinerant, per year, \$25.00.
  - (f) Produce, vegetables, etc., per year, \$25.00.
  - (g) Short goods, per year, \$25.00.
  - (h) Small wares, not handled in stores, per year, \$25.00.
  - (i) Retail, who buy and sell eggs, chickens, fruits, vegetables, fish and produce, per year, \$25.00.
  - (j) Not otherwise provided for, per year, \$25.00.
- (180) PETROLEUM, GAS, LIQUEFIED, dealers in. See Gas.
- (181) PHONOGRAPHS, or similar instruments, dealers, exclusively. See merchants.
- (182) PHOTOGRAPHERS, per year, \$25.00.
- (183) PHRENOLOGISTS. See clairvoyants.
- (184) PHYSICIANS AND SURGEONS, including veterinarians, osteopaths and chiropractors. See doctors.
- (185) PIANO TUNERS, per year, \$15.00.
- (186) PLATING, per year, \$15.00.
- (187) POOL. See billiards.
- (188) PORTRAITS, solicitors for enlarging and furnishing frame for same, per year, \$35.00.
- (189) PRINTERS, JOB.
- (a) Per year, \$50.00.
  - (b) More than 5 employees, per year, \$100.00.
- (190) PROMOTERS:
- (a) Or managers of entertainments, sports, or contests of any kind, per year, \$75.00.
  - (b) Or persons selling stocks and bonds of non-resident corporations, per year, \$35.00.
  - (c) Selling stock in non-resident corporations but not licensed stock or bond brokers, per year, \$75.00.

- (191) PUBLIC STENOGRAPHERS, per year, \$15.00.
- (192) RADIO repair shops, or service, company, alone or in connection with other business:
- (a) One-man shop, per year, \$15.00.
  - (b) Two-man shop, per year, \$25.00.
  - (c) Three-man shop, per year, \$35.00.
  - (d) Four-man shop, or over, per year, \$75.00.
  - (e) Merchandise sales. See merchants.
- (193) RAILROAD COMPANIES, transporting freight and passengers, per year, \$750.00.
- (194) REAL ESTATE:
- (a) Agents or others loaning or advancing money on real estate mortgages, per year, \$100.00.
  - (b) Sales and rental agency, per year, \$100.00.  
For each additional registered broker, per year, \$50.00.  
For each salesman, per year, \$15.00.
- (195) RECORDING STUDIOS, per year, \$15.00.
- (196) REPAIR SHOPS:
- (a) Or service company, repairing or servicing home appliances, per year, \$15.00.
  - (b) Where boilers are repaired, steam or otherwise, per year, \$35.00.
  - (c) Where no other license is provided for, per year, \$15.00.
- (197) RESIDENT AGENT OF PACKING HOUSE COMPANIES, whose business is the solicitation and sale of packing house products, per year, \$75.00.
- (198) RESTAURANTS and other eating places, where meals are served, alone or in connection with other business, including all other license, except as may be otherwise provided. See merchants.
- (199) RESTAURANTS OR STORE FIXTURES SUPPLY COMPANY, See Merchants.
- (200) ROCK QUARRIES, agents for, or distributors, per year, \$35.00.
- (201) ROLLING STORES, per year, \$150.00.

- (202) ROOMING HOUSES. See lodging houses.
- (203) RUBBER BALLOON PEDDLERS on streets, per week, \$5.00.
- (204) RUBBER STAMPS, exclusive dealers or agents, See Merchants.
- (205) RUG AND CARPET cleaning, per year, \$35.00.
- (206) SAUSAGE MANUFACTURERS, with privilege of making sales. See manufacturers.
- (207) SAW OR PLANING MILLS, per year, \$50.00.
- (a) Selling lumber or supplies within the city, whose place of business is not within the corporate limits, per year, \$125.00.
- (208) SCHOOLS OF MUSIC, where lessons are given, per year, \$35.00.
- (209) SEWING MACHINE REPAIRS, per year, \$15.00.
- (210) SHIPPING MASTERS:
- (a) Per year, \$150.00.
- (b) In addition, for each man employed, per year, \$35.00.
- (211) SIGNS. See advertising.
- (a) Manufacturers, neon or others. See Manufacturing.
- (b) Painters, per year, \$15.00.
- (c) Tacking posting, etc. Prohibited.
- (212) SHOOTING GALLERIES:
- (a) Per month, \$10.00.
- (b) Per year, \$75.00.
- (213) SHOWS, traveling, using own tent, See circus.
- (214) SHUFFLE BOARDS, when leased or rented to the general public for a consideration, whether constructed on pavement or used as tables or as desks: Each board, per year, \$10.00.
- (215) SIDE SHOWS:
- (a) Exhibitions of paintings, statues, charts, and the like, per year, \$15.00.
- (b) With circuses, see circuses.
- (216) SKATING RINKS, per year, \$50.00.

- (217) SNOW CONESTANDS and the like (shall not be operated within the fire zones of the city, except in permanent buildings where other businesses are carried on), per year, \$10.00.
- (218) SODA FOUNTAINS, including bottled soft drinks, alone or in connection with other businesses. See merchants.
- (219) SOFT WATER SERVICE AGENTS, per year, \$35.00.
- (220) STEVEDORES, per year, \$75.00.
- (221) STORAGE AND BONDED WAREHOUSES:
- (a) First 5,000 sq. ft., per year, \$35.00.
- (b) 5,000 to 10,000 sq. ft., per year, \$50.00.
- (c) Over 10,000 sq. ft., per year, \$75.00.
- (222) TAILOR SHOPS, or others, alone or in connection with other businesses, making alterations, repairs, etc. including pressing privileges, per year, \$50.00.
- (223) TATTOOING, each person, per year, \$35.00.
- (224) TAXICAB COMPANIES: per car, per year, \$25.00.
- (225) TAXIDERMIST, per year, \$35.00.
- (226) TELEGRAPH COMPANIES, per year, \$200.00.
- (227) TELEPHONE ANSWERING SERVICE, per year, \$25.00.
- (228) TELEPHONE COMPANIES, per year, \$1,000.00.
- (229) THEATRE, motion picture, indoor and outdoor:
- (a) Where less than 300 seats or car spaces, per year, \$100.00.
- (b) 300 to 400 seats or car spaces, per year, \$150.00.
- (c) 400 to 600 seats or car spaces, per year, \$200.00.
- (d) 600 to 800 seats or car spaces, per year, \$250.00.
- (e) 800 to 1,000 seats or car spaces, per year, \$300.00.
- (F) 1,000 to 1,200 seats or car spaces, per year, \$350.00.
- (g) 1,200 to 1,500 seats or car spaces, per year, \$400.00.
- (h) 1,500 to 1,800 seats or car spaces and over, per year, \$450.00.

- (230) THEATER TICKET BROKERS, per year, \$15.00.
- (231) TILE MANUFACTURERS, with privilege of laying tile.  
See manufacturing.
- (232) TIN SHOPS, See manufacturing.
- (233) TITLE INSURANCE COMPANIES, per year, \$50.00.
- (234) TOURIST CAMPS. See Merchant license.
- (235) TOWEL SUPPLY COMPANIES, whether connected with laundry or not. See linen supply company.
- (236) TRAILER PARKS, per trailer space, per year, \$2.00.
- (237) TRANSFER COMPANIES, and persons and corporations transferring and hauling baggage, freight of other goods and merchandise, per year, \$75.00.  
In addition thereto, for each vehicle used in such business, per year, \$8.00.
- (238) TRAVEL BUREAU, per year, \$35.00.
- (239) TURPENTINE and rosin manufacturers or distillers, and plants for the extraction of by-products from chips, stumps and roots. See manufacturing.
- (240) TYPEWRITERS:  
(a) Agents for, per year, \$35.00.  
(b) Repair shops, per year, \$15.00.
- (241) UNDERTAKERS, per year, \$100.00.  
Merchandise sales. See merchants.
- (242) UPHOLSTERERS:  
(a) Of furniture or automobiles, per year, \$35.00.  
(b) Itinerant, per year, \$75.00.
- (243) VAUDEVILLE SHOWS, See theatres.
- (244) VEHICLES, CARRIAGE, WAGON, factories and repair shops, per year, \$351.00.
- (245) VETERINARIANS, physicians. See doctors.
- (246) VINEGAR MANUFACTURERS. See manufacturing.
- (247) VULCANIZERS and vulcanizing establishment, exclusive of other license, including retreading of tires, per year, \$35.00.  
Merchandise sales, See merchants.

(248) WASHETERIAS and Launderettes, coin-operated:

(a) One to 10 machines, per year, \$35.00

(b) 11 to 20 machines, per year, \$50.00.

(c) 21 and up, per year, \$75.00.

(249) WHARFINGERS, collecting on goods or merchandise shipped over wharves or for vessels moored at same, per year, \$100.00.

(250) WOOD YARDS, or persons selling wood and charcoal, per year, \$40.00.

(251) YEAST DEALERS, per year, \$35.00.

(252) MISCELLANEOUS LICENSES, NOT OTHERWISE PROVIDED:

Any person, firm or corporation engaged in any lawful business, profession or occupation, wholly or in part, within the corporate limits of this city, not mentioned or covered by ordinance, shall pay the annual license of \$25.00.

Section 25: AMUSEMENT PARKS AND CARNIVALS:

I. AMUSEMENT RIDES AND FREE ATTRACTIONS:

(a) Scope: No activities or attractions shall be included in the license required by this Section except that form of amusement known as "rides" and free attractions.

(b) License required. No person shall engage in carrying on, operating, or conducting an amusement park, or carnival, and the like, which is not covered by the provisions of Ordinance No. 37, in the city, unless a city license shall have been procured from the city clerk, which license shall be issued under the seal of the city; and such license may not be issued until the location of such amusement park, or carnival, or the like, hereinbefore mentioned has been approved by the legislative body.

(c) Licence application; approval by city commission.

No license shall be issued, as herein provided until the applicant therefor shall file a written application to the legislative body, which application shall show the name and address of the applicant, and the legal description of the location where the amusement park, or carnival, and the like, is expected to be located. The license shall not be issued by the city clerk until such written application has

been approved in writing by the legislative body and endorsed thereon.

(d) Fee, term. Unless otherwise provided by section 24, licenses under this section shall be one hundred dollars (\$100.00) per year for the license year from the 30th day of the month preceding the month in which this Ordinance becomes effective and shall be only on an annual basis.

II. LICENSES REQUIRED FOR CONCESSIONS, SHOWS;  
EXCISE TAX:

(a) Concessions. For attractions commonly known as concessions, there shall be paid a license of three hundred dollars (\$300.00) per week. Such license shall be required for each concession, separately.

(b) Shows. For attractions, commonly known as shows, there shall be paid a license of three hundred dollars (\$300.00) per week. Such license shall be required for each show, separately.

(c) Excise on admissions. In addition to the annual license herein imposed, there is also hereby levied by the City on each and every admission to such amusement park, or carnival, and the like, and on each and every admission to each show, ride, amusement, and attraction, and any and all other amusements and attractions for which admission may be charged, which may be located or connected with such amusement park, or carnival, and the like, a tax equal to one cent (1¢) on each admission charged where such admission is not exceeding ten cents (10¢); two cents (2¢) on each admission charged exceeding ten cents (10¢), and not exceeding twenty cents (20¢); three cents (3¢) on each admission charged exceeding twenty cents (20¢) and not exceeding thirty cents (30¢); four cents (4¢) on each admission charged exceeding thirty cents (30¢) and not exceeding forty cents (40¢); five cents on each admission charged exceeding forty cents (40¢) and not exceeding one dollar (\$1.00); ten cents (10¢) on each admission charged exceeding one dollar (\$1.00). Which tax shall in every case be paid by the purchaser for the use of the city to the seller of such admission at the time of paying the admission charge made by the seller therefor, unless said seller shall elect to assume



and pay such taxes to the city without collecting the same from the purchaser. It shall be the duty of every seller of such admissions to collect the same and pay same to the city, and failure to do so shall be a violation of this ordinance.

(d) Application; approval by legislative body. No license required by this section may be issued until the applicant has met the same requirements listed in 25(I)(c) above.

III. EFFECT ON OTHER EXCISES: This article shall in no wise repeal any of the provisions of Ordinance No. 37.

IV. WHEN LICENSES, ADMISSIONS, EXCISE PAYABLE: The annual license herein imposed shall be paid, and the license secured before the amusement park, or carnival, and the like, shall be opened for business. The admission tax herein imposed shall be paid to the city, monthly before the tenth day of the month next succeeding the month in which said taxes were collected or accrued; ~~provided~~ however, in the event such performances for which the admission taxes are charged or collected or accrued may run less than a month, same shall be paid to the city daily as collected and accrued.

V. COLLECTION BY TAX COLLECTOR: The City Tax Collector shall have the authority to bring or cause to be brought all such suits and actions and take all such proceedings and steps as may be necessary for the recovery of the license and admission taxes imposed by this Ordinance.

VI. PROCEEDS TO GO TO GENERAL FUND: All monies collected from the licenses and admission taxes and concessions licenses herein imposed shall be deposited by the tax collector of the city to the general fund account.

VII. REPORTS REQUIRED: It shall be the duty of each person paying any of the licenses and admission taxes herein imposed to furnish the city an accurate copy of all reports which each and all of them may file with the federal or state taxing authorities; and each of such copies shall be verified under the oaths of the person submitting same to the city.

VIII.

AUTHORITY TO EXAMINE RECORDS: The city,

by and through its authorized agents, shall have the right to examine all books and records of all persons, coming under the purview of this article.

IX.

AUTHORITY TO CHECK ON ACCURACY OF COLLECTIONS: LICENSEE TO PAY COSTS:

The city shall have the authority to have its representatives at all times at the entrance gate of all such amusement parks, and carnivals, and the like and to check the number of admissions thereto and the amount paid for entrance fee; and likewise with respect to each of the shows, rides, amusements, and attractions, in order that the city's representatives may, in each instance, keep a careful check of the number of admission tickets sold and the amount paid therefor.

The city shall hereby have the right, in addition to the annual license and the admission taxes herein imposed, to levy and collect from such amusement park, and carnival, and the like, the cost of the salary of such city inspector or inspectors as checkers on the admission charges to the amusement park and to the various shows, rides, and amusements which may be operated in such park and carnival.

X.

REVOCATION OF LICENSES: The city, by and

through its city commission, shall have the authority and right to revoke any such license granted under the provisions of this article should it develop that any such amusement park, and the like, is carrying on obscene shows, gambling, or permitting such to be carried on; and shall have the right to revoke such license if such amusement park permits any unlawful enterprise or acts to be carried on in such park and carnival.

Section 26: GASOLINE DEALERS:

WHOLESALE DEALERS - REGULATORY TAX IMPOSED: Each and every person engaged in the business of making deliveries of gasoline to any retail service station in the city shall pay to said city a regulatory fee, tax of charge in the sum of two hundred fifty (\$250.00) dollars per year, commencing on the 30th day of the month in which this Ordinance becomes effective, and each year thereafter.

Section 27: WHEN LICENSE DUE AND PAYABLE; PRORATING

FEES: The license taxes required by this Ordinance shall be due and payable on the first day of October of each year unless otherwise provided herein, except that a business that shall begin between July first and October first may secure a one-quarter year license for one-quarter of the amount; a business that shall begin between April first and July first may secure a one-half year license for one-half of the amount; and a business that shall begin between January first and April first may secure a three-quarter year license for three-quarters of the amount.

Section 28: PRE-PAID FLAT FEE LICENSEES EXEMPT FROM PAYMENT UNTIL OCTOBER 1, 1969: Any person or business having paid a flat fee for the privilege of carrying on or engaging in his business or profession for the year, October 1, 1968 through September 30, 1969, shall be exempt from any flat fees prescribed by this Ordinance until October 1, 1969, but said person, business or profession shall not be exempt from the license tax imposed by this Ordinance based upon gross sales made by said person or business.

Section 29: WHEN LICENCE TAX IMPOSED ON BASIS OF FLAT ANNUAL FEE DUE AND PAYABLE: All license tax imposed by this Ordinance on the basis of a flat annual fee shall be due and payable on the first day of October of each year.

Section 30: LICENSE PERMIT TO BE ISSUED BEFORE BEGINNING BUSINESS: Each and every person or place of business subject to the payment of the license fees or occupational license tax imposed by this Ordinance, shall secure a license permit from the City Clerk within twenty (20) days from the effective date of this Ordinance, which shall authorize them to engage in such business or occupation upon compliance with all the provisions of this Ordinance; and all such persons or businesses beginning business in the city after the effective date of this Ordinance shall, prior to engaging in such business or occupation, secure a license permit from the City Clerk which will authorize them to engage in such business or occupation upon compliance with all the provisions of this Ordinance.

There shall be no charge for this permit. The City Clerk shall prescribe the form of the license permit application and the license permit.

Section 31: MEDICINE AND DRUGS: No tax levied or provided by this Ordinance shall be assessed or collected upon the retail sale of prescription medicine or prescription drugs, it being the intent of this Section to exempt the retail sale of prescription medicine and prescription drugs from taxes upon gross sales or any other tax provided by this Ordinance. "Prescription medicine" and "prescription drugs" are hereby defined as any drug or medicine dispensed directly to the consumer by licensed druggists pursuant to prescription from a regularly licensed physician.

Section 32: REPEALING CLAUSE: All Ordinances or parts of ordinances in direct conflict herewith are hereby repealed to the extent of such conflict.

Section 33: If any part of this ordinance is held invalid it shall not affect any other part.

Section 34: This Ordinance shall take effect as provided by law.

PASSED in regular session of the City Commission  
this 3rd day of March, 1969.

ATTEST:  
Jack Rowell  
On March 3rd, MAY 98, Commissioner L. Jack Rowell was selected by the City Commission, under Section 8, Sub-Paragraph 8 of the City Charter.

Maia S. Roberts  
City Clerk

APPROVED by me this 3rd day of March, 1969.  
Jack Rowell  
MAYOR

THIS ORDINANCE POSTED AT THE FOLLOWING PLACES ON THE FOLLOWING DATES:

Springfield City Hall March 6th, 1969  
408 School Ave.

Mosley's Sinclair Service Station March 6 th, 1969  
3401 E. Hi-Way 98

Fleming Shell Service Station March 6th, 1969  
3400 E. Hi-Way 98