JUNE 17, 1936
Page 345.

CONTRACT FOR PRINTING 1936-37 REVENUE ORDINANCE.

On motion of Councilman Boyd, seconded by Councilman Hovis and unanimously carried, the Mayor and Clerk were authorized to sign a contract with the News Publishing Company for printing the 1936-37 Revenue Ordinance, together with 3,600 books, at a total price of $315.60.

The City Manager stated that the Charlotte Observer had declined to quote on this work.

BILTMORE DRIVE PETITION.

The City Manager presented a petition signed by a number of residents or property owners on Biltmore Drive, requesting that the City open up and maintain that part of Cherokee Road running from Biltmore Drive to Providence Road, which petition stated that there have already been built or work started on eleven houses within the past few months on the new part of Biltmore Drive and others are proposed and that the opening of the above strip will be a great convenience to that section.

Councilman Sides moved that the City open up and take over this part of Cherokee Road from Biltmore Drive to Providence Road, as requested. Motion seconded by Councilman Nance and unanimously carried.

REVENUE ORDINANCE - 1936 - 1937.

The Revenue Ordinance of the City of Charlotte for the year commencing July 1, 1936 and ending June 30th, 1937, was, on motion of Councilman Hovis, seconded by Councilman Baxter, unanimously adopted on its first reading. On motion of Councilman Hovis, seconded by Councilman Baxter, the rules were suspended and the Revenue Ordinance was unanimously adopted on second reading. On motion of Councilman Hovis, seconded by Councilman Baxter, the rules were suspended and the Revenue Ordinance was unanimously adopted on its third and final reading, and declared by the Mayor to be an ordinance of the City of Charlotte:

REVENUE ORDINANCE

(See next page)
THE CITY COUNCIL OF THE CITY OF CHARLOTTE DO ORDAIN:

Section 1.

That to raise funds for general municipal purposes the following license taxes hereinafter specified are hereby levied for the privilege of carrying on the business, trades, professions, callings, occupations, or doing any act named within the corporate limits of the City of Charlotte from the first day of July 1936 to the thirtieth day of June, 1937, unless for some other time or period hereinafter specified; and all such taxes shall be due and payable in advance at the office of the Collector of Revenue. The payment of any particular tax hereinafter imposed shall not relieve the party paying same from liability for any other tax specifically imposed for any other business conducted by such person.

Section 2.

That all persons, before engaging in any business, trade, profession, calling, occupation, or doing any act on which a license tax is imposed by this ordinance shall except as hereinafter provided, apply in writing to the Collector of Revenue for license, and upon the payment of the license tax hereinafter imposed a license shall be issued to said applicant. Such license must be posted conspicuously in the place of business licensed; and if the licensee has no regular place of business the license must be kept where it may be inspected at all times by the proper city officials.

That no license shall be transferrable or assignable except by consent of the City Manager.

Section 3.

A. That any person, firm or corporation desiring to engage in any business, trade, or vocation, or do anything hereinafter mentioned in this paragraph, may be required to appear in person before the City Council for a license, stating the place at which it is proposed to conduct the business, the name of the owner of the business, or if the owner be a firm, the names of all members of such firm, or if the owner be a corporation, the names of the officers including the manager, and the council shall also have the right to require the owner, proprietor, manager, or other person interested in or connected with such business to give evidence, upon oath, touching the manner in which such business has been or is to be conducted as well as any other facts which the Council may deem necessary. This section shall apply to the following:

B. Owners and Drivers of For Hire Vehicles and Public Conveyance.
C. Keepers of Billiard, Pocket Billiard, or Bagatelle Tables.
D. Bowling Alleys, or Alleys of Like Kind.
E. Shooting Galleries.
F. Cane Boards, Jingle Boards, or Knife Racks.
G. Penny Arcades.
H. Merry-Go-Rounds, Ferris Wheels, Switchbacks, or Roller Coasters.
i. Or any kind of table, stand, place, or game kept in a house or room used or connected with a hotel or restaurant.
ii. Carnivals, theaters, motion picture shows, vaudeville shows, dance halls, roof gardens, or menageries.
iii. Fortune tellers, mind readers, phrenologists, palmists, or gypsy bands.
iv. Lunch counters or restaurants.
v. Hotels, lodging-houses, or boarding-houses.
vi. Soft drinks.
viii. Pressing clubs.
ix. Second-hand dealers.

A license may be refused for any business enumerated in the preceding section unless the city council shall be satisfied that the applicant, or the proposed manager is a person of good moral character and fit and proper person to conduct such business; and unless it shall also be satisfied that the place proposed is a suitable place for the conduct of such business.

That billiard rooms, pool rooms, bowling alleys, bagatelle tables, or rooms where games or tables of like kind are operated; and also restaurants, cafes, lunch counters, or places where soft drinks are sold shall be kept clear of screens or sight obstruction of any kind.

Section 4.

That before license shall be issued for any of the following businesses, the applicant shall execute a satisfactory bond, payable to the city in the amount hereinafter named, conditioned for the faithful observance by such licensee his or its servants, agents or employees, of all ordinances now in force or hereinafter enacted relating to such business, and further conditioned to save the city harmless from damages arising from the negligence of such licensee or agents, servants or employees thereof and otherwise as the council may determine.

A. Pawnbrokers
B. Junk dealers
C. Electrical contractors
D. Electric sign contractors and hangers
E. Plumbing contractors
F. Sign board erectors

$1,000.00
1,000.00
1,000.00
1,000.00
1,000.00
1,000.00

Section 5.

That whenever the word "person" is used in this ordinance the same shall be construed to include "firms", "companies", "corporations", and "associations".

Section 6.

Where the amount to be paid for license depends upon the amount of gross sales or receipts, or other facts to be ascertained, it shall be the duty of persons applying for license to render to the collector of revenue a sworn statement of such gross sales or receipts during the preceding months, quarters, or year; as the case may be, and such other and further proof as the collector of revenue may require, or if the amount of license to be paid is determined by other facts, then a sworn statement as to such facts, and such other and further proof as the collector of revenue may require, shall be rendered said collector of revenue; and in either case the collector of revenue shall not be required to receipt for the money or issue any license until satisfactory.
PROOFS ARE FURNISHED. IN CASE THE BUSINESS FOR WHICH THE LICENSE REQUIRED IS COMMENCED AFTER JULY 1, 1936, AND THE TAX ON SUCH BUSINESS IS BASED UPON GROSS SALES OR RECEIPTS OR FACTS TO BE ASCERTAINED THE LICENSE SHALL BE ASSESSED UPON THE PROBABLE GROSS SALES OR RECEIPT DURING A TERM OF ONE YEAR; OR IF THE AMOUNT OF TAX TO BE PAID IS DETERMINED BY OTHER FACTS TO BE ASCERTAINED, THEN A SWORN STATEMENT AS TO SUCH FACTS SHALL BE MADE AND THE LICENSE BASED THEREON. PROVIDED, HOWEVER, THAT THE COLLECTOR OF REVENUE SHALL HAVE THE RIGHT AT ANY TIME DURING THE PERIOD COVERED BY ANY LICENSE TO REQUIRE OF SUCH LICENSEE ADDITIONAL SWORN STATEMENT AS TO THE SALES AND RECEIPTS OR OTHER DETERMINING FACTS OF SUCH BUSINESS AND AN ADDITIONAL LICENSE TAX SHALL BE PAID IN ACCORDANCE THEREWITH.

SECTION 7.

WHEN ANY BUSINESS IS BEGUN AFTER JULY 1, 1936, THE TAX IN SUCH CASE MAY BE REDUCED IN PROPORTION TO THE NUMBER OF FULL QUARTERS THAT HAVE ELAPSED SINCE JULY 1, 1936, UNLESS OTHERWISE PROVIDED IN THE SECTION FIXING THE TAX.

THE ADOPTION OF THIS SCHEDULE OF LICENSE TAX SHALL NOT ABRODE THE RIGHT OF THE CITY COUNCIL TO CHANGE, ALTER, INCREASE OR DECREASE ANY OR ALL OF THE LICENSE TAXES HERETIN LEVIED OR TO LEVY TAXES ON BUSINESS TRADES OR PROFESSIONS NOT HERETBY TAXED, AT ANY TIME, AND WHEN ANY INCREASE IS MADE THE LICENSE SHALL BE REVOKED UNLESS SUCH INCREASE TAX BE PAID WITHIN THIRTY DAYS.

SECTION 8.

A SEPARATE LICENSE SHALL BE REQUIRED FOR EACH PLACE OF BUSINESS, UNLESS PLACES OF BUSINESS COMMUNICATE DIRECTLY WITH AND OPEN INTO EACH OTHER.

SECTION 9.

ANY LICENSE ISSUED UNDER THIS ORDINANCE SHALL BE SUBJECT TO REVOCATION OR SUSPENSION FOR A DEFINITE OR INDEFINITE TIME BY THE CITY COUNCIL, WITHOUT REFUND OF ANY PART OF THE TAX PAID, IF THE LICENSEE OR MANAGER OR PERSON IN CHARGE OF THE BUSINESS OR EMPLOYEE SHALL VIOLATE ANY ORDINANCE OR LAW RELATIVE TO SUCH BUSINESS, OR BE CONVICTED OF CRIME, OR IF, IN THE JUDGMENT OF THE COUNCIL, THE LICENSEE DOES, BY REASON OF ITS NATURE OR THE MANNER OR PLACE IN WHICH IT IS CONDUCTED, CONSTITUTE A NUISANCE, OR IS A MENACE TO GOOD ORDER, OR TO PUBLIC HEALTH, SAFETY OR MORALES. AND UPON THE REVOCATION OR SUSPENSION OF ANY SUCH LICENSE IT SHALL BE UNLAWFUL FOR THE PERSON TO WHOM SUCH LICENSE WAS GRANTED TO CONTINUE TO CONDUCT SUCH BUSINESS, AND UPON THE VIOLATION OF THIS PROVISION THE OFFENDER SHALL UPON CONVICTION BE FINED $50.00 OR IMPRISONED 30 DAYS. EACH DAY SUCH BUSINESS IS CONDUCTED AFTER REVOCATION OR SUSPENSION OF LICENSE SHALL CONSTITUTE A SEPARATE OFFENSE.

SECTION 10.

NO FREE LICENSE SHALL BE GRANTED EXCEPT TO CONFEDERATE VETERANS FOR PEDDLING, PROVIDED SUCH PEDDLING IS DONE ON FOOT, AND NOT FROM ANY VEHICLE, OR BY SPECIAL ORDER OF THE CITY MANAGER EXEMPTING SUCH POOR AND INFIRM PERSONS AS HE MAY DEEM WORTHY OF EXEMPTION.

SECTION 11.

THE LICENSE TAX IMPOSED BY THIS ORDINANCE, EXCEPT...
AS OTHERWISE HEREIN SPECIFICALLY PROVIDED, SHALL NOT APPLY WHEN
THE ENTIRE PROCEEDS ARE FOR AN ORGANIZED CHURCH, RELIGIOUS OR
FRATERNAL ORGANIZATION, PROVIDED SUCH ORGANIZATION SHALL APPLY
TO THE CITY MANAGER AND SECURE A CHARITY PERMIT.

SECTION 12.

THAT EACH OWNER OF ANY VEHICLE, PRIVATE OR FOR HIRE,
PUBLIC DRAIY, TAXI, TRUCK, OR OTHER VEHICLE FOR WHICH LICENSE IS
ISSUED, SHALL DISPLAY ON SUCH VEHICLE A METALLIC SIGN TO BE
FURNISHED BY THE CITY AT $1.00 EACH.

SECTION 13.

THAT UPON SATISFACTORY PROOF THAT ANY SUCH METAL SIGN
OR TAG HAS BEEN LOST OR DESTROYED, THE COLLECTOR OF REVENUE
SHALL FURNISH A DUPLICATE UPON PAYMENT OF A FEE OF FIFTY CENTS.

SECTION 14.

THAT EVERY PERSON WHO SHALL VIOLATE ANY PROVISION OF
THIS ORDINANCE, OR CARRY ON ANY BUSINESS, TRADE, OR A VOCATION,
OR PROFESSION, ON WHICH A LICENSE HAS BEEN FIXED, WITHOUT HAVING
FIRST PAID THE TAX AND RECEIVED A LICENSE, SHALL BE LIABLE TO A
PENALTY OF FIFTY DOLLARS FOR EACH OFFENSE, AND EACH DAY SAID
BUSINESS SHALL BE CARRIED ON SHALL CONSTITUTE A SEPARATE AND
DISTINCT OFFENSE.

SECTION 15.

ALL LICENSE TAXES IMPOSED BY THIS ORDINANCE SHALL BE
DUE AND PAYABLE IN ADVANCE; AND IF ANY PERSON SHALL FAIL TO
PAY ANY LICENSE TAX REQUIRED BY THIS ORDINANCE BY AUG. 1, 1936,
FIVE PER CENTUM PER MONTH OF THE AMOUNT OF SUCH LICENSE, SHALL
BE ADDED TO THE TAX REQUIRED, AND NO LICENSE SHALL BE GRANTED
UNTIL THE LICENSE TAX PLUS THE FIVE PER CENTUM THEREOF HAS BEEN
PAID. THE ADDITION OF THE FIVE PER CENTUM PER MONTH ON THE
AMOUNT OF SAID LICENSE TAX SHALL NOT EXEMPT THE DELINQUENT FROM
THE PENALTIES HEREIN PRESCRIBED IN CASE OF DELINQUENCY.

SECTION 16.

LICENSE SCHEDULE.

A.

ABATTOIR -

OR SLAUGHTER HOUSE ....................... $ 100.00

ASBESTOS MFG. -

ON ANNUAL GROSS SALES WITH A MINIMUM ........... 50.00

FOR FIRST $100,000.00 ...................... 50¢ PER ........... 1,000.00

FOR NEXT $100,000.00 ...................... 35¢ PER ........... 1,000.00

IN EXCESS OF $200,000 SHALL BE TAXED AT THE
RATE OF ........................................... 25¢ PER ........... 1,000.00

BUT THE MAXIMUM SHALL NOT EXCEED .............. 500.00

ACCOUNTANTS -

EXEMPT, STATE REVENUE ACT.

ADDING MACHINES -

EACH DEALER IN OR AGENT FOR .................. EXEMPT

ADVERTISING -

EVERY PERSON, FIRM OR CORPORATION WHO OR WHICH
IS ENGAGED IN THE BUSINESS OF OUTDOOR ADVERT-
ISING BY MEANS OF SIGNBOARDS, POSTER BOARDS OR
PRINTED BULLETINS OR ANY OTHER OUTDOOR ADVERT-
ISING DEVICES ERECTED UPON GROUNDS, WALLS OR
ROOFS OF BUILDINGS OR OTHER ADVERTISING
SEC. 4-J .......................... 50.00

BILL POSTERS OR SIGN TACKERS, PER DAY ......... 5.00
JUNE 17, 1936
Page 350.

SECTION 351 CITY CODE AMENDED TO READ AS FOLLOWS:

IT SHALL BE UNLAWFUL FOR ANY PERSONS, FIRM OR CORPORATION TO DEPOSIT IN, PASTE ON OR ATTACH TO ANY AUTOMOBILE ANY ADVERTISING MATTER OR DEPOSIT IN ANY STREET, SIDEWALK OR GUTTERS OF THE CITY ANY TRASH, RUBBISH, BROKEN GLASS, TIN-CUTTINGS, FRUIT PEELINGS OR REFUSE, ASHES, WASTE, OR LOOSE PAPER.

AGENTS, MANUFACTURERS OR AGENCIES - NOT SPECIFICALLY TAXED HEREIN..................$ 25.00

AGRICULTURAL MACHINERY - MANUFACTURERS OR DISTRIBUTORS............... 200.00

AMUSEMENTS - SUCH PLACES OF AMUSEMENT AS DO NOT CHARGE MORE THAN A TOTAL OF FIFTY (50) CENTS FOR ADMISSION AT THE DOOR, INCLUDING A RESERVED SEAT, AND SHALL PERFORM OR EXHIBIT CONTINUOUSLY IN ANY GIVEN PLACE AS MUCH AS ONE WEEK, SHALL BE REQUIRED TO PAY FOR SUCH LICENSE TWENTY-FIVE DOLLARS ($25.00) FOR THE FIRST DAY AND A TOTAL OF TWENTY-FIVE DOLLARS ($25.00) FOR THE NEXT SUCCESSING FIVE DAYS OR ANY PART THEREOF, AND $30.00 PER WEEK, OR ANY PART THEREOF THEREAFTER.

The owner of the hall, tent or other places where amusements are exhibited or performances held shall be liable for the tax.

ANTIQUE FURNITURE AND ORIENTAL GOODS - ITINERANT DEALER.................. 300.00

ARMATURE WINDERS AND BRAZERS - ONE HELPER OR MORE.................. 50.00

ARCHITECTS - EXEMPT, STATE REVENUE ACT.

ATTORNEYS - EXEMPT, STATE REVENUE ACT.

AUCTIONEERS - RESIDENT.................................................. 25.00

ITINERANT, PER WEEK................................. 50.00

ITINERANT, PER DAY........................................ 25.00

AUCTIONEERS OF JEWELRY - PER DAY $25.00 AND BOND OF $5,000.00 - SEE CITY CODE, SEC. 487-B.

AUTO BODY, TRUCK AND WAGON BUILDERS ................. 100.00

AUTOMOTIVE INDUSTRIES -

AUTOMOTIVE SERVICE STATIONS

EVERY PERSON, FIRM OR CORPORATION ENGAGED IN THE SERVING OR STORING OF MOTOR VEHICLES, TRAILERS, OR SEMI-TRAILERS, OR ENGAGED IN SERVICING, SELLING OR DELIVERING TO THE USER OR CONSUMER OF PARTS, TIRES, TOOLS, BATTERIES, ELECTRICAL EQUIPMENT, AUTOMOTIVE ACCESSORIES, EQUIPMENT OR SUPPLIES, MOTOR KNUCKLES, FUELS OR LUBRICANTS ANY OR ALL OF THE ABOVE. PROVIDED THAT SUCH LICENSE TAX SHALL BE PAID FOR EACH PLACE OF BUSINESS SO OPERATED OR MAINTAINED, EACH.......................... 12.50

IN ADDITION TO THE ABOVE A SPECIAL TAX FOR EACH CURB OR SIDEWALK PUMP SHALL BE CHARGED IN THE AMOUNT OF.......................... 25.00

MOTORCYCLE DEALERS OR SERVICE PLACES -

EVERY PERSON, FIRM OR CORPORATION ENGAGED IN BUSING OR SELLING, SERVICING, DISTRIBUTING OR EXCHANGING MOTORCYCLES OR MOTORCYCLE SUPPLIES OR EQUIPMENT, SHALL PAY AN ANNUAL LICENSE TAX FOR EACH PLACE OF BUSINESS SO OPERATED.......................... 10.00
Automotive Equipment or Supply Dealers at Wholesale or Distributing Agencies or Warehouses

Every person, firm or corporation engaged in receiving, buying, selling, distributing, exchanging or delivering automotive accessories, parts, tires, tools, fuels, lubricants, batteries or other automotive equipment or supplies, any or all of the above, at wholesale, shall pay an annual license tax for each place of business so operated.

AND IN ADDITION TO THE ABOVE, ON EACH TANK WAGON OR TRUCK OPERATED ON PUBLIC STREETS, A TAX OF...

(The word "wholesale" shall apply to those who receive, buy, sell, distribute, exchange or deliver to retail dealers, or who sell otherwise than to the consumer.)

**$62.50**

Motor Vehicle Dealers -

Every person, firm or corporation engaged in buying, selling or exchanging motor vehicles, trailers, semi-trailers, tires, tools, batteries, electrical equipment, fuels, lubricants or automotive equipment or supplies, any or all of the above, shall pay an annual license tax for each place of business so operated.

**$50.00**

Motor Vehicle Dealers at Retail -

License Tags - From January 1-36 through December 31-37, registration metal tag for front of cars, trucks, taxicabs and other motor vehicles.

**$1.00**

Assembling and Finishing Plants - Assembling automobile or truck parts into automobile or truck and finishing same ready for market.

**$500.00**

Awning and Tent Makers - And/or installing.

**$15.00**

B.

Baby Feeding Stations -

**$25.00**

Baggage Manufacturer -

**$10.00**

Bagging or Burlap and Ties - Manufacturers, reworkers, or dealers in.

**$100.00**

Bakeries -

Bakeries, Manufacturers - Bakery products wholesale.

**$100.00**

Retail.

**$25.00**

Pies, Cakes, Cookies.

**$25.00**

Balloons, Flags, Novelties, or Souvenirs -

Per quarter.

**$25.00**

Per week.

**$10.00**

Per day.

**$3.00**

Bankrupt or Fire Stock - Every itinerant salesman or merchant who shall expose for sale either on the street or in a house rented temporarily for that purpose any goods, wares or merchandise, bankrupt stock, or fire stock, not being a regular merchant in the city shall apply for in advance, and procure a license for the privilege of transacting such business, and shall pay for such license a tax of three hundred dollars.

**$300.00**

Banks, Trust Companies, Morris Plan Banks or Companies doing a similar business -

Morris Plan or Industrial Banks with total resources as of December 31st, last:
JUNE 17, 1936
PAGE 352

LESS THAN $250,000................. 37.50
$250,000 AND LESS THAN $500,000........ 75.00
$500,000 AND LESS THAN $1,000,000..... 112.50
$1,000,000 AND LESS THAN $2,000,000... 150.00
$2,000,000 AND LESS THAN $5,000,000... 225.00
$5,000,000 AND OVER................ 300.00

BARBER COLLEGES................. 25.00
BARBER SHOPS - A CHAIR WHETHER USE OR NOT 2.00

BEAUTY PARLORS - EACH OPERATOR........ 5.00

BEER LICENSE - FROM MAY 1ST TO MAY 1ST -
"ON PREMISES"................. 15.00
"OFF PREMISES".................. 10.00
(CHAIN STORES PER STATE REVENUE ACT)

BELTING MANUFACTURERS -
GROSS SALES UP TO $50,000.00........ 75.00
OVER $50,000.00.................. 150.00

BICYCLES -
EACH DEALER OR AGENT, SELLING, RENTING OR REPAIRING........... 10.00

BILLIARDS - SEE POOL ROOMS.

BILLING MACHINES................. EXEMPT

BLACKSMITH OR HORSESHOE SHOP -
DOING HORSESHOEING ONLY........ 5.00
DOING WORK OTHER THAN HORSESHOEING... 12.50

BLUE PRINTING -

BOARDING HOUSES -
BOARDING HOUSES, WHO DO NOT ADVERTISE HAVING A SEATING CAPACITY OF A DINING ROOM IN EXCESS OF SIXTEEN SEATS SHALL PAY A TAX OF $5.00 PLUS FIFTY CENTS PER SEAT OF DINING ROOM SEATING CAPACITY

BOOK AGENTS ....................... EXEMPT

BOOKBINDERS ...................... 35.00

BOOT BLACK STANDS - (SEE SHOESHINE PARLORS).

BOTTLERS -
BUYERS OF SECOND-HAND BOTTLES (BUYING MILK BOTTLES PROHIBITED)......... 10.00

MANUFACTURERS, PRODUCERS, BOTTLERS AND DISTRIBUTORS OF SOFT DRINKS -
(A) EVERY PERSON, FIRM, CORPORATION OR ASSOCIATION MANUFACTURING, PRODUCING, BOTTLING, AND OR DISTRIBUTING IN BOTTLES OR OTHER CLOSED CONTAINERS SODA WATER, COCA-COLA, PEPSI-COLA, CHERO-COLA, CHERO-COLA, GINGER-ALE, GRAPE AND OTHER FRUIT JUICES OR IMITATIONS THEREOF, CARBONATED, OR MALTED BEVERAGES AND LIKE PREPARATIONS, COMMONLY KNOWN AS SOFT DRINKS, SHALL APPLY FOR AND OBTAIN FROM THE CITY A LICENSE FOR THE PRIVILEGE OF DOING BUSINESS IN THE CITY AND SHALL PAY FOR SUCH LICENSE THE FOLLOWING TAX FOR EACH PLACE OF BUSINESS.

LOW-PRESSURE EQUIPMENT -
WHERE THE MACHINE OR THE EQUIPMENT UNIT IS USED IN THE MANUFACTURE OF THE ABOVE-NAMED BEVERAGES IS A:
36 SPOUTS, OR GREATER CAPACITY; LOW-PRESSURE FILLER... 150.00
32 AND LESS THAN 36 SPOUTS, LOW-PRESSURE FILLER......... 125.00
24 AND LESS THAN 32 SPOUTS, LOW-PRESSURE FILLER........ 112.50
18 AND LESS THAN 24 SPOUTS, LOW-PRESSURE FILLER......... 87.50
12 AND LESS THAN 18 SPOUTS, LOW-PRESSURE FILLER.......... 62.50
HIGH-PRESSURE EQUIPMENT -

WHERE THE MACHINE OR THE EQUIPMENT UNIT USED IN THE MANUFACTURE OF THE ABOVE-NAMED BEVER-AGES IS A ROYAL (4 HEAD) SHIELDS (6 HEAD), ADRIANCE (6 HEAD), OR OTHER HIGH-PRESSURE EQUIPMENT HAVING MANUFACTURER'S RATING CAPA-
CITY OF OVER SIXTY BOTTLES PER MINUTE........ $ 150.00
ROYAL (4 HEAD), ADRIANCE (2 HEAD), SHIELDS (2 HEAD), (FULL EQUIPMENT HAVING MANUFACTURER'S RATING CAPACITY OF OVER FIFTY AND LESS THAN SIXTY BOTTLES PER MINUTE.................. 125.00
ROYAL (4 HEAD), ADRIANCE (2 HEAD), SHIELDS (2 HEAD), (FULL AUTOMATIC), OR OTHER HIGH-
PRESSURE EQUIPMENT HAVING MANUFACTURER'S RATING CAPACITY OF MORE THAN FORTY AND LESS THAN FIFTY BOTTLES PER MINUTE............. 112.50
DIXIE (AUTOMATIC) SHIELDS (2 - HEAD HAND FEED), ADRIANCE (1 HEAD), CALLESSEN (1 HEAD), SENIOR (HIGH-PRESSURE), JUNIOR (HIGH-PRESSURE), OR BURNS OR OTHER HIGH-PRESSURE EQUIPMENT HAVING MANUFACTURER'S RATING CAPACITY OF MORE THAN TWENTY-FOUR BOTTLES AND LESS THAN FORTY BOTTLES PER MINUTE.................. 37.50
SINGLE-HEAD SHIELDS, MODERN BOND (POWER), BALTIMORE (SEMI-AUTOMATIC), AND ALL OTHER MACHINES OR EQUIPMENT HAVING MANUFACTURER'S RATING CAPACITY OF LESS THAN TWENTY-FOUR BOTTLES PER MINUTE AND ALL FOOT-POWER BOTTLING MACHINES.................. 25.00
PROVIDED THAT ANY BOTTLING MACHINE OR EQUIP-
MENT UNIT NOT HEREIN SPECIFICALLY MENTIONED
SHALL BEAR THE SAME TAX AS A BOTTLING MACH-
INE OR EQUIPMENT UNIT OF THE NEAREST RATE
CAPACITY AS HEREIN ENUMERATED: PROVIDED,
FURTHER THAT WHERE ANY PERSON, FIRM, CORP-
ORATION, OR ASSOCIATION HAS WITHIN HIS OR ITS BOTTLING PLANT OR PLACE OF MANUFACTURE MORE THAN ONE BOTTLING MACHINE OR EQUIPMENT UNIT THEN SUCH PERSON, FIRM, CORPORATION OR ASSOCIATION SHALL PAY THE TAX AS HEREIN SPECIFIED UPON EVERY SUCH BOTTLING MACHINE OR EQUIPMENT UNIT, WHETHER IN ACTUAL OPER-
ATION OR NOT.

(b) EVERY PERSON, FIRM, CORPORATION, OR
ASSOCIATION DISTRIBUTING, SELLING AT WHOLE-
SALE OR SELLING BOTTLED BEVERAGES AS
ENUMERATED IN SUBSECTION (A) OF THIS SEC-
TION SHALL PAY AN ANNUAL LICENSE TAX FOR THE
PRIVILEGE OF DOING BUSINESS IN THIS CITY
AS FOLLOWS................................. 25.00
PROVIDED THAT WHERE THE TAX LEVIED UNDER
SUBSECTION (A) OF THIS SECTION HAS BEEN
UNPAID ON ANY OF THE ARTICLES MACHINES OR
EQUIPMENT UNITS ENUMERATED THEREIN THE TAX
LEVIED UNDER THIS SUBSECTION SHALL NOT APPLY
AERATED, MINERAL, OR OTHER WATERS, SELLING
OR DELIVERING IN THE CITY................ 25.00
ITINERANT DEALERS SELLING OR DELIVERING TO
RETAILERS BOTTLED SOFT DRINKS OR WATERS,
PER TRUCK.................................. 25.00

BOWLING ALLEYS -
(WHETHER USED OR NOT) EACH ALLEY........ 12.50

BRICK DEALERS -
MANUFACTURERS, DEALERS OR AGENTS FOR THE
SALE OF BRICK.............................. 35.00

BROADCASTING STATIONS........................ Exempt
Brokers, Agents or Factors - Buying or Selling - Contracting for or Buying Cotton on Commission $35.00
Contracting for or Buying Yarns 35.00
Contracting for or Buying Merchandise with Warehouse 50.00
Contracting for or Buying Waste 35.00
Farm (See Regulations - Section 8-1-A) 200.00

Building and Loan Associations Exempt

Building Contractors - For the purpose of this Ordinance, a building contractor is defined to be one who, for a fixed price, commission, fee or wage, undertake to construct, or supervise the construction of any building or any improvement to any building structure where the cost of the undertaking is one hundred dollars ($100.00) or more; and any one who shall engage in constructing or supervising the construction of any building structures or any improvements above mentioned in the City of Charlotte costing $100.00 or more shall be deemed and held to have engaged in the business of building contractor and shall pay a license fee of 20.00

Building Material and Lumber - Each dealer in lumber and building material shall pay on each place of business the following graduated tax:
On annual gross sales with the minimum 50.00
For the first $100,000.00 50% per 1,000.00
In excess of $100,000.00 50% per 1,000.00
But the maximum shall not exceed $500.00.

Cabinet or Furniture Repairing Shop 15.00

Cakes and Crackers - Depots, agencies or branches of manufacturers:
Annual gross sales, not exceeding $50,000.00 150.00
Over $50,000.00 200.00

Candy or Confectionery manufacturers or dealers subject to merchants' tax, retail, or wholesale.

Cane Board, Knife Racks, Sticking Machines - Or similar devices not here in elsewhere specifically licensed, each Per quarter 100.00 Per day 25.00 (See Regulations - Section 3-F).

Card Clothing Manufacturing 100.00

Carnival Companies, etc - as defined by State act subject to city ordinance. Consisting of not more than two distinct attractions, per week or part thereof 200.00
Consisting of more than two and not more than five distinct attractions, per week or part thereof 300.00
Consisting of more than five distinct attractions, per week or part thereof 400.00
Provided that when a person, firm or corporation exhibits only riding devices which are not a part of, nor used in connection with any carnival company shall be taxed ten dollars ($10.00) per week for each such riding device.
CARPET OR RUG CLEANING ........................................ $25.00
CASH REGISTERS .................................................. EXEMPT
CASSET MANUFACTURERS .......................................... 150.00
CEMENT BLOCK ...................................................... 50.00
TILE OR CEMENT PIPE MANUFACTURER .......................... EXEMPT
CHECK PROTECTORS OR PROTECTOGRAPH ...................... EXEMPT
CHIROPRACTICS .................................................... EXEMPT
CHAIN STORES OR BRANCH STORES —
Each store over one ........................................... 50.00
(In addition to merchants tax)
CIGARS, CIGARETTES AND TOBACCO (Whole Sale or Retail)
Less than $1,000.00 ........................................... 5.00
Over $1,000.00 .................................................. 10.00
CIGARS —
MANUFACTURERS, EXEMPT, STATE REVENUE ACT.
CIRCUSES —
CIRCUSES, MENAGERIES, WILD WEST, DOG AND
PONY SHOWS, AND LIKE AMUSEMENTS:
TRAVELING ON RAILROADS AND REQUIRING TRANS-
PORTATION OF:
Not more than two cars ....................................... 15.00
Three to five cars inclusive ................................... 22.50
Six to ten cars, inclusive ..................................... 45.00
Eleven to twenty cars, inclusive .............................. 62.50
Twenty-one to thirty cars, inclusive ......................... 87.50
Thirty-one to fifty cars, inclusive ........................... 125.00
Over fifty cars ................................................... 150.00
And on each side show in connection with above ........ 7.50
(If traveling otherwise than by railroad
see State Revenue Act).
Such shows and or exhibition traveling by
automobiles, trucks or other vehicles other
than railroad cars, and requiring trans-
portation by:
Not over two vehicles .......................................... 3.75
Three to five vehicles ........................................... 5.00
Six to ten vehicles .............................................. 7.50
Eleven to twenty vehicles ..................................... 10.00
Twenty-one to thirty vehicles ................................. 20.00
Thirty to fifty vehicles ......................................... 27.50
Over fifty vehicles, per vehicle in excess
thereof .............................................................. 2.50
CIVIL ENGINEERS —
EXEMPT, STATE REVENUE ACT.
CLAIRVOYANTS — GYPSIES ...................................... 500.00
Other than gypsies .............................................. 200.00
Provided that the City Council may, in its
discretion, refuse to grant such license.
(See Regulations Sec. 3-K).
CLOTHES VENDING ................................................. 25.00
COAL OR COKE DEALERS —
A WHOLESALE — EVERY PERSON, FIRM OR CORP-
ORATION, EITHER AS AGENT OR PRINCIPAL ENG-
AGED IN AND CONDUCTING THE BUSINESS OF
SELLING COAL OR COKE IN CARLOAD LOTS, OR IN
GREATER QUANTITIES, SHALL BE DEEMED A WHOLE-
SALE DEALER, AND SHALL PAY A LICENSE TAX
OF, PER ANNUM .................................................. 75.00
But if such wholesale dealer shall also sell
coal or coke in less than carload lots, he
shall not be subject to the retailer's
license provided in sub-section (b) hereof.
(b) RETAIL — EVERY PERSON, FIRM OR CORP-
ORATION ENGAGED IN AND CONDUCTING THE BUSINESS
OF SELLING COAL OR COKE AT RETAIL SHALL PAY
FOR EACH PLACE OF BUSINESS FROM WHICH SUCH
COAL OR COKE IS SOLD OR DELIVERED, A LICENSE
TAX OF, PER ANNUM ........................................... 75.00
(c) Any person, firm or corporation who has paid either a wholesale or retail license as above, and who operates a truck or other vehicle for the selling of coal or coke in small quantities from place to place shall pay on each such truck or vehicle a license tax of, per annum... $10.00

(d) Any person, firm or corporation soliciting orders for pool cars of coal to be distributed without profit - subject to coal dealers license.

Cold Storage Plants - with a minimum of $50,000.00 gross receipts... 50.00
All over $50,000.00 at $1.00 per thousand...

Collection or Claim Agencies -
Every person engaged in the business of operating for profit a collection agency for the purpose of collecting bills, notes, or any other indebtedness from one person in favor of another, shall pay a license tax of... 50.00

Commission Brokers, Merchandise -
Engaged in buying or selling merchandise on commission... 35.00

Confetti -
Not allowed to be sold, or thrown on any person, street or sidewalk in the city.

Contractors -
Constructing streets, pavements, sidewalks, sewer, storm sewers, bridges, railroads, grading, excavating or other class of improvements, (except buildings) shall before doing any such work procure from the city engineer a permit to do same. Which permit shall not be granted until the tax is paid in accordance with the following graduated schedule, based upon the contract price or estimate cost of such improvements as follows:
Not over $20,000.00... 25.00
$20,001.00 to $40,000.00... 30.00
$40,001.00 to $65,000.00... 40.00
$65,001.00 to $100,000.00... 50.00
$100,001.00 to $150,000.00... 75.00
$150,001.00 to $200,000.00... 100.00
$200,001.00 to $300,000.00... 150.00
$300,001.00 to $500,000.00... 200.00
Over $500,000.00... 50¢ per $1,000.00

Cotton Buyers and Sellers on Commission -
(1) Every person, firm or corporation who or who engages in the business of buying and or selling on commission any cotton, grain, provisions or other commodities, either for actual spot, or instant delivery, shall apply for and procure from the city a license for the privilege of transacting such business in this city and shall pay for such license a tax of... 35.00
(2) Every person, firm or corporation who or which engages in the business of buying or selling any cotton, grain, provisions, or other commodities, either for actual spot, instant or future delivery, and also maintaining and, or operates a private or leased wire and or ticker service in connection with such business, shall apply for and procure from the city a license for...
THE PRIVILEGE OF TRANSACTING SUCH BUSINESS
IN THIS CITY AND SHALL PAY FOR SUCH
LICENSE THE FOLLOWING TAX

COTTON, COMPRESS - GINS AND MILLS
COMPRESS, EACH, WITH WAREHOUSE
COTTON GINS, EACH
MILLS HAVING NOT OVER 5,000 SPINDLES AND
LOOMS COMBINED
HAVING FROM 5,000 TO 10,000 COMBINED
HAVING OVER 10,000 COMBINED
HAVING NO SPINDLES AND NOT OVER 250 LOOMS
HAVING FROM 250 TO 500 LOOMS
HAVING OVER 500 LOOMS

COTTON SEED DEALERS

COTTONSEED OIL MILLS -
EACH PRESS

COTTON STORAGE WAREHOUSE - SEE WAREHOUSE.

COTTON WASTE - SEE WASTE MILLS.

COUPON - COUPON BOOKS -
EACH PLACE OF BUSINESS SELLING COUPONS;
COUPON BOOKS, OR PLEDGE FOR MERCHANDISE
OR SERVICE
AND IN ADDITION THERETO - FOR EACH PERSON
SELLING

CURB MARKET -
PRIVATELY OWNED - MINIMUM $25.00 AND EACH
STALL OVER TWENTY-FIVE, $1.00 PER STALL.

DANCE HALLS
(SEE REGULATIONS - SECTION 3-J)

DENTAL LABORATORIES - DENTAL SUPPLIES

DENTISTS - EXEMPT, STATE REVENUE ACT.

DETECTIVE AGENCIES -
SUBJECT TO APPROVAL OF COUNCIL

DIRECTORIES AND MAPS -
COMPILED, SELLING, OR DELIVERING CITY
DIRECTORIES

DOG LICENSE TAG

DOUGHNUT SHOPS

SELLING TO STORES, SAME AS BAKERIES.

DRY CLEANING -
SAME AS PRESSING CLUB,
RECEIVING STATIONS

DUCK CLOTH MANUFACTURING

DRAYS - HORSE DRAWN

DYE HOUSE, FOR DYEING CLOTHES (NON-RESIDENT SAME)

DYESTUFFS AND CHEMICALS -
DEALER, BROKER OR AGENT, ON ANNUAL GROSS
SALES OR LESS THAN $250,000.00
FROM $250,000 TO $500,000
FROM $500,000 TO $750,000
FROM $750,000 TO $1,000,000
FROM $1,000,000 TO $1,500,000
OVER $1,500,000.00

50.00
120.00
5.00
50.00
50.00
75.00
100.00
50.00
75.00
100.00
15.00

10.00

2.00

D.

50.00
25.00

100.00

1.00
10.00

20.00

50.00

1.00

25.00

50.00
100.00
150.00
200.00
300.00
400.00
E.

**ELECTRIC LIGHT COMPANIES** -
FRUISHING ELECTRIC LIGHT OR POWER IN THE CITY.................................................. $3,000.00

**ELECTRIC STREET RAILWAY COMPANIES** -
OPERATING STREET RAILWAYS IN THE CITY........... 2,000.00

**ELECTRICIANS AND plumbers** -
EMPLOYING THREE PERSONS OR LESS.................. 15.00
EMPLOYING MORE THAN THREE OR LESS THAN SIX.. 25.00
EMPLOYING SIX PERSONS OR MORE.................... 50.00
(SEE SECTION 4-C AND E).

**ELECTRIC ENGINEERS - EXEMPT, STATE REVENUE ACT.**

**ELECTRIC FIXTURE HANGERS - SEE REGULATIONS, SEC. 4-D.**

**ELEVATORS** -
SELLING AND/OR INSTALLING.......................... 50.00

**EMBALMERS AND UNDERTAKERS**..................... 100.00

**EMPLOYMENT AGENCIES** -
ENGAGED IN SECURING EMPLOYMENT FOR PERSONS AND CHARGING A FEE, COMMISSION OR OTHER COMPENSATION........... 50.00

**ENGRAVERS OR LITHOGRAPHERS.**.................... 25.00

**EXHIBITIONS OR EXHIBITS** -
NOT SPECIALLY TAXED HEREIN, PER DAY.............. 5.00
(SEE REGULATIONS - SECTION 3-J)

**EXPRESS COMPANIES - MOTOR AND RAILWAY** -
STATE REVENUE ACT................................. 75.00

**EXCAVATING - SEE CONTRACTORS.**................... 25.00

**extermination - TERMITES.**....................... 25.00

F.

**FACTORIES** -
PANTS OR CLOTHING................................. 50.00
FEATHER RENOVATORS AND CARPET CLEANERS........... 25.00

**FEED AND LIVERY STABLES**........................... 10.00

**FEED MILL** -
ON ANNUAL GROSS SALES WITH A MINIMUM.............. 50.00
FOR FIRST $100,000.00.......................... 50% PER ...... 1,000.00
FOR NEXT $100,000.00.......................... 35% PER ...... 1,000.00
IN EXCESS OF $200,000 SHALL BE TAXED AT THE RATE OF ........ 25% PER ...... 1,000.00
BUT THE MAXIMUM SHALL NOT EXCEED .............. 500.00

**FERRIS WHEEL** -
PER WEEK........................................... (SEE REGULATIONS - SECTION 4-H).

10.00

**FERTILIZER PLANTS** -
DEALERS OR AGENTS - GROSS SALES:
NOT OVER $50,000.00.................................. 200.00
OVER $50,000.00.................................. 250.00

**FILM EXCHANGES** -
EXEMPT, STATE REVENUE ACT......................... 50.00

**FILM DELIVERY**...................................... 50.00

**FIRE INSURANCE COMPANIES** -
EXEMPT, STATE REVENUE ACT............................

**FISH AND OYSTER DEALERS - RETAIL**.............. 25.00

**FLAGS, NOVELTIES, OR SOUVENIRS** -
NOT SPECIFICALLY LICENSED HEREIN, PER QUARTER
PER WEEK........................................... 10.00
PER DAY............................................. 3.00

**FLORISTS** -
GROSS SALES UP TO $10,000.00....................... 40.00
$10,000.00 TO $15,000.00......................... 75.00
OVER $15,000.00.................................. 100.00
AND ALL OTHER PLACES OF BUSINESS SELLING
SHRUBBERY, PLANTS, BULBS, ETC., SAME TAX AS FLORISTS.

FLOUR MILLS—
GROSS SALES UP TO $100,000.00.......................... $ 100.00
OVER $100,000.00........................................ 150.00

FLYING JENNY, (MERRY-GO-ROUND) —
PER WEEK.................................................. 25.00
PER DAY...................................................... 5.00
(SEE REGULATIONS — SECTION 3-K).

FORTUNE TELLING, MIND READERS, PALMISTS —
INCLUDING GYPSY BANDS, LIVING IN TENTS OR
OTHERWISE, WHO PRACTICE THE TRADE OF
COPPERSMITHS, OR WHO TRADE HORSES OR
MULES, OR PRETEND TO TELL FORTUNES......... 500.00
PROVIDED, THAT THE COUNCIL MAY IN ITS
DISCRETION, REFUSE TO GRANT SUCH LICENSE.
OTHER THAN GYPSIES.................................... 200.00
(SEE REGULATIONS — SECTION 3-K).

FOUNDRIES, MACHINE SHOPS, ASSEMBLING AND FINISHING AND
DISTRIBUTING MATERIALS AND EQUIPMENT —
EMPLOYING NO MORE THAN FIVE PERSONS...... 25.00
FROM FIVE TO TEN PERSONS......................... 50.00
FROM TEN TO TWENTY-FIVE......................... 75.00
FROM TWENTY-FIVE TO FIFTY.......................... 100.00
FROM FIFTY TO ONE HUNDRED.......................... 150.00
FROM ONE HUNDRED TO TWO HUNDRED................ 200.00
FROM TWO HUNDRED TO THREE HUNDRED.............. 300.00
FROM THREE HUNDRED TO FOUR HUNDRED.............. 400.00
OVER FOUR HUNDRED.................................. 500.00

FRUIT DEALERS, RETAIL—
(GROCERIES EXCEPTED).................................. 25.00
ITINERANTS PER QUARTER................................. 50.00
PER WEEK OR LESS........................................ 25.00

FRUITS, VEGETABLES AND PRODUCE —
WHOLESALE OR COMMISSION MERCHANTS,
ANNUAL GROSS SALES:
NOT OVER $50,000.00...................................... 50.00
$50,001.00 TO $75,000.00............................... 75.00
OVER $75,000.00......................................... 100.00

FURS —
PEDdlERS OF FURS........................................ 300.00
DEALERS IN GREY OR RAW FURS......................... 10.00
NOT TRANSFERABLE. SUBJECT TO APPROVAL OF
BOARD.

G.

GAMES —
FOR SPORTS OR PLAYS OPERATED FOR PROFIT
AND NOT HEREBIN SPECIFICALLY LICENSED.... 25.00

GAS COMPANIES —
FURNISHING GAS FOR LIGHT OR FUEL................ 3,000.00

GASOLINE OR OIL
PIPE LINES — ANNUAL
LAID IN OR ACROSS ANY PUBLIC STREET,
SIDEWALK, OR ALLEY A TAX OF TEN CENTS
PER LINEAL FOOT OF SUCH PIPE LINE.
PROVIDED, HOWEVER, THAT NO SUCH PIPE
LINE SHALL BE LAID WITHOUT FIRST OB-
TAINING A LICENSE OR PERMIT BY THE
BOARD OF COMMISSIONERS, WHICH LICENSE
OR PERMIT MAY BE GRANTED OR REFUSED
IN THE DISCRETION OF THE BOARD, IN THE
INTEREST OF PUBLIC SAFETY OR CONVENIENCE.
GOLF, MINIATURE .......................................................... $ 20.00
GRADING CONTRACTORS - SEE CONTRACTORS.
GROCERS - RETAIL (NOT INCLUDING FRESH MEATS) -
GROSS SALES UP TO $5,000.00 .................................. 10.00
ALL OVER $5,000.00 AT THE RATE OF 50c PER
THOUSAND. SEE ALSO CHAIN STORES.
GUNSMITHS OR LOCKSMITHS ................................. 20.00

HAIR DRESSES-( SEE BEAUTY PARLORS)

HARNESS SHOPS -
EMPLOYING NO HELPER .................................. 10.00
EMPLOYING ONE OR MORE HELPERS .................. 25.00

HARVESTING AND AGRICULTURAL MACHINERY -
DISTRIBUTOR OR MANUFACTURER ..................... 200.00

HAT CLEANING AND BLOCKING - SAME AS PRESSING CLUBS.

HEATING CONTRACTORS - SAME AS PLUMBERS.

HIDES, WOOL, PAPER BAGS OR BONES -
DEALERS IN (LICENSED JUNK DEALERS EXCEPTED) .... 50.00

HORSES, MULES, CATTLE AND OTHER LIVESTOCK -
RESIDENT DEALER SELLING ONE CARLOAD OR LESS .... 10.00
NON-RESIDENT DEALER SELLING ONE CAR OR LESS ... 50.00
AND FOR EACH ADDITIONAL CARLOAD ................. 10.00

HOISERY AND KNITTING MILLS -
GROSS SALES TO $100,000.00 ............................ 100.00
OVER $100,000.00 ........................................... 200.00

HOTELS -
EVERY PERSON, FIRM OR CORPORATION ENGAGED
IN THE OPERATION OF ANY HOTEL OR BOARDING
HOUSE IN THE CITY OF CHARLOTTE SHALL APPLY
FOR A LICENSE FOR THE PRIVILEGE OF TRANS-
ACTING SUCH BUSINESS, AND SHALL PAY FOR
SUCH LICENSE THE FOLLOWING TAXES:
(a) FOR HOTELS AND BOARDING HOUSES OPERAT-
ING ON THE AMERICAN PLAN FOR ROOMS IN
WHICH RATES PER DAY ARE:

<table>
<thead>
<tr>
<th>Description</th>
<th>Per Room</th>
</tr>
</thead>
<tbody>
<tr>
<td>One dollar and less than two dollars</td>
<td>$ .30</td>
</tr>
<tr>
<td>Two dollars and less than three dollars</td>
<td>$ .45</td>
</tr>
<tr>
<td>Three and less than four dollars fifty cents</td>
<td>$ .90</td>
</tr>
<tr>
<td>Four dollars and fifty cents and less than six dollars</td>
<td>$ 2.10</td>
</tr>
<tr>
<td>Six dollars and less than seven dollars and fifty cents</td>
<td>$ 2.70</td>
</tr>
<tr>
<td>Seven dollars and fifty cents and less than fifteen dollars</td>
<td>$ 3.00</td>
</tr>
<tr>
<td>Over fifteen dollars</td>
<td>$ 3.60</td>
</tr>
</tbody>
</table>

(b) For hotell or rooming houses operating on the European plan for rooms in which the rates per day are:

<table>
<thead>
<tr>
<th>Description</th>
<th>Per Room</th>
</tr>
</thead>
<tbody>
<tr>
<td>One dollar and less than two dollars</td>
<td>$ .60</td>
</tr>
<tr>
<td>Two dollars and less than three dollars</td>
<td>$ 1.50</td>
</tr>
<tr>
<td>Three dollars and less than four dollars and fifty cents</td>
<td>$ 2.25</td>
</tr>
<tr>
<td>Four dollars and fifty cents and less than six dollars</td>
<td>$ 2.75</td>
</tr>
<tr>
<td>Six dollars and less than seven dollars and fifty cents</td>
<td>$ 3.25</td>
</tr>
<tr>
<td>Seven dollars and fifty cents and less than ten dollars</td>
<td>$ 3.75</td>
</tr>
<tr>
<td>Over ten dollars</td>
<td>$ 4.25</td>
</tr>
</tbody>
</table>

(c) The office, dining room, one parlor, kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel or boarding house.
(d) The tax provided for in this section shall apply whether the charges are made at daily, weekly or monthly rates, but shall not apply to boarding houses charging less than twelve dollars per week.

House Moving - (See Regulations - Section 4-g) $25.00

Hypnotists - Per week (See Regulations - Section 3-k) 300.00

Ice Cream -

Manufacturers or wholesale dealers 12.50
An additional tax of 1/8 of a cent (1/8¢) for each gallon manufactured, sold, and distributed. All reports shall be made to the collector of revenue in such form as he may prescribe within the first ten days of each month, covering all such gross sales for the previous month and the additional tax herein levied shall be paid monthly at the time such reports are made. Peddling of ice cream to consumer on the streets shall be unlawful, punishable by a fine of $50.00 for each offense, except when sanitary requirements are met, and after application is approved by the health department.

Ice Cream Dealers at Retail:
On less than $500.00 annual business 5.00
On $500.00 and over annually 10.00
(See Regulations - Sec. 3, 1, 1A.)

Ice Factory or Manufacturer -
A graduated tax as follows:
1 to 15 tons daily capacity 50.00
15 to 30 tons daily capacity 100.00
30 to 50 tons daily capacity 150.00
50 tons or over daily capacity 300.00

Ice Peddler, Each Vehicle 25.00

Ice Bins - (See Refrigerators)

Insurance Companies - Exempt, State Revenue Act

Interior Decorators 15.00

Itinerants -
Or others selling, lunches, soft drinks, balloons, flags, souvenirs, novelties, or other class of merchandise not specifically licensed under this ordinance:
Per quarter 25.00
Per week 10.00
Per day 3.00

J.

Jewelry: Making Key Rings, Tags, Etc.
At stands or alleyways 15.00

Jewelry Auctioneers -
Per day 25.00
And bond of $5,000.00 - See City Code, Sec. 487-8.

Jingle Board or Similar Devices -
Per day 25.00
Per quarter 100.00
(See Regulations - Section 3-f)

Job Printing Establishments (Whitbot Bindery) -
Employing not over one workman 15.00
JUNE 17, 1936
PAGE 362.

EMPLOYING TWO WORKMEN.......................... $ 25.00
EMPLOYING MORE THAN TWO WORKMEN........... 35.00
WITH BINDERY........................................ 50.00

JUNK -
EACH DEALER, AGENCY OR BROKER............... 200.00
(SECTION 4-B).
CANVASSERS OR SOLICITORS EMPLOYED BY DEALERS,
AGENCY OR BROKER PAYING ABOVE LICENSE. NOT
PRORATED........................................... 10.00
ITINERANTS, BUYING IN THE CITY:
PER MONTH........................................ 50.00
PER DAY
(SEE REGULATIONS - SECTION 4-B).

K.

KNIFE RACKS -
OR SIMILAR DEVICES, PER QUARTER........... 100.00
PER DAY............................................ 25.00
(SEE REGULATIONS - SECTION 3-F).

KNITTING MILLS -
(SEE HOSIERY MILLS).

L.

LANDSCAPE, GARDNER OR CONTRACTOR -
ANNUAL GROSS BUSINESS NOT OVER:
$5,000.00....................................... 25.00
$5,000.00 TO $25,000.00..................... 50.00
OVER $25,000.00........................... 75.00

LAUNDRIES -
ALL STEAM OR ELECTRIC LAUNDRIES, INCLUDING
WET OR DAMP WASH LAUNDRIES, AND ALL
BUSINESSES SUPPLYING OR RENTING CLEAN LINEN
OR TOWELS........................................ 62.50
LAUNDRIES WHERE WORK IS PERFORMED EXCLUS-
IVELY BY HAND, OR HOME-SIZE MACHINES ONLY,
AND WHERE NOT MORE THAN FOUR PERSONS ARE
EMPLOYED, INCLUDING OWNER............. 20.00
RECEIVING STATIONS.......................... 20.00
SOLICITORS OF LAUNDRY WORK, OR LINEN AND
TOWEL SUPPLY, TO BE DONE OUTSIDE THE CITY
OF CHARLOTTE, SHALL PAY............... 50.00

LAWYERS - EXEMPT, STATE REVENUE ACT.

LEATHER OR WEB BELTING MANUFACTURERS-
GROSS SALES UP TO $50,000.00............... 75.00
OVER $50,000.00.......................... 150.00

LEMONADE STANDS OR OTHER SOFT DRINKS -
NOT SPECIFICALLY LICENSED HEREBEN PER DAY........ 3.00
PER WEEK.................................... 10.00
PER QUARTER.................................. 25.00

LETTER WRITERS -
ONE PERSON.................................... 10.00
Each ADDITIONAL PERSON.................... 5.00

LIGHTNING ROD AGENTS OR DEALERS -
ExEMPT

LIGHTING SYSTEMS -
ExEMPT

LIVERY STABLES -
FOR LIVERY OR FEED............................ 10.00
Loan Companies -

Persons, firms or corporations lending money on personal securities; such as household and kitchen articles, watches, jewelry, etc., by mortgage, pledge or otherwise, (pawnbrokers excepted) $100.00

Locksmith or Gunsmith .................................................. 20.00

Lumber and Building Materials - (see building material).

Lunch Stands, or Counters, Restaurants, or Cafes - The tax for such license shall be based on the number of persons provided for with chairs, stools or benches and shall be fifty cents per person, with a minimum tax of 2.50

Subject to approval of Council - See Sec. 3, 1, m and n.

Lunches and Sandwiches -

Manufacturers .......................................................... 25.00

Selling by drug stores ................................................. 2.50

M.

Machine Shops - (See Foundries).

Machinery -

Dealers, agents or distributors or brokers ................................ 25.00

Note - Merchants paying merchants tax of $50.00 or over exempt.

Manicuring - each operator ........................................... 5.00

Manufacturing of card clothing ........................................ 100.00

Mattress Factories ...................................................... 25.00

Marble and Pin Games -

Requiring deposit of not more than five cents ........................ 5.00

Marble Yards -

Marble and stone yards, dealers in tombstones and monuments... 35.00

Meats, Retail -

Annual gross sales: Not over $5,000.00 10.00

All over $5,000.00 at the rate of 50c per 1,000.00

Meats -

Wholesale dealers in meats ........................................... 50.00

Packing houses, agents or branches ................................ 200.00

Medicine Manufacturers -

Or compound of patent or proprietary medicines or drug specialties at wholesale .................................................. 150.00

Medicine Vendors or Peddlers -

Selling or advertising medicines or drugs, from alleys, vacant lots or going from place to place, with or without free or paid attractions:

Per week ................................................................. 100.00

Per day 25.00

Mercantile Agencies - Exempt, State Revenue Act.

Merchandise Brokers -

Engaged in buying or selling merchandise on commission with warehouse .................................................. 35.00

50.00

Merchants Tailors - Subject to merchant license.

Merchants and Dealers - Retail -

Doing any kind of business or retail not here in specifically taxed by this
<table>
<thead>
<tr>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ordinance shall pay for each store or place of business the following graduated tax on annual gross sales: Gross sales up to $5,000.00</td>
<td>$10.00</td>
</tr>
<tr>
<td>All over $5,000.00 at the rate of 50% per thousand.</td>
<td></td>
</tr>
<tr>
<td>Merchandise, wholesale and jobbers - doing any kind of business at wholesale not here in specifically taxed by this ordinance shall pay for each store or place of business the following graduated tax: On annual gross sales, with a minimum of $50,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>In excess of $50,000.00 shall be taxed at the rate of 50% per $1,000.00.</td>
<td></td>
</tr>
<tr>
<td>Merchants, itinerant, or salesman - selling as proprietor or agent in alley, lot, or any storeroom, goods, wares, or merchandise on which an itinerant tax is not herein specifically imposed.</td>
<td>200.00</td>
</tr>
<tr>
<td>Merchant, itinerant, or dealers - as proprietor or agent selling local bankrupt or fire sales of any kind of goods, wares, or merchandise, per week</td>
<td>25.00</td>
</tr>
<tr>
<td>Merry-go-round - subject to city ordinance.</td>
<td></td>
</tr>
<tr>
<td>Per week</td>
<td>25.00</td>
</tr>
<tr>
<td>Per day</td>
<td>5.00</td>
</tr>
<tr>
<td>(See Regulations - Section 3-F).</td>
<td></td>
</tr>
<tr>
<td>Milliners - retail</td>
<td>25.00</td>
</tr>
<tr>
<td>wholesale</td>
<td>75.00</td>
</tr>
<tr>
<td>Mimeograph, machine or supplies - agents or dealers</td>
<td>Exempt</td>
</tr>
<tr>
<td>Money lenders, loan companies - persons, firms, or corporations, lending money on personal securities such as household and kitchen furniture, watches, jewelry, etc. by mortgage, pledge or otherwise (Pawnbrokers excepted)</td>
<td>100.00</td>
</tr>
<tr>
<td>Motion picture shows - when seating capacity is less than 500</td>
<td>125.00</td>
</tr>
<tr>
<td>Motorcycle dealers</td>
<td>10.00</td>
</tr>
<tr>
<td>Motorcycles</td>
<td>1.00</td>
</tr>
<tr>
<td>Newspapers - doing business on the following graduated tax on annual volume of business: Not exceeding $20,000.00</td>
<td>25.00</td>
</tr>
<tr>
<td>Not exceeding $30,000.00</td>
<td>35.00</td>
</tr>
<tr>
<td>Not exceeding $40,000.00</td>
<td>40.00</td>
</tr>
<tr>
<td>Not exceeding $50,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>In excess of $50,000.00 shall be taxed at the rate of 50% per $1,000.00, but the maximum tax shall not exceed</td>
<td>300.00</td>
</tr>
<tr>
<td>Newspaper or magazine distributors</td>
<td>25.00</td>
</tr>
<tr>
<td>News stands - (not allowed on streets)</td>
<td>20.00</td>
</tr>
<tr>
<td>In connection with other business</td>
<td>5.00</td>
</tr>
<tr>
<td>Novelties, etc - dealers in novelties, souvenirs, curios, flags, balloons, etc.</td>
<td>25.00</td>
</tr>
<tr>
<td>Note - Merchants paying license of $25.00 or more</td>
<td>Exempt</td>
</tr>
<tr>
<td>Itinerant novelty dealers</td>
<td>50.00</td>
</tr>
</tbody>
</table>
**OCEULISTS - EXEMPT, STATE REVENUE ACT.**

**OFFICE FURNITURE AND FIXTURES (MANUFACTURERS) -**
- Gross sales up to $50,000.00 $50.00
- Over $50,000.00 100.00

**OILS -**
- Fuel or Lubricating 50.00
- Oil dealers in illuminating or lubricating oils -
  - Benzine, naptha, gasoline and other products of like kind 50.00
  - Or, on each tank wagon or truck operated on the public streets, a tax of 25.00

**OIL MILLS (COTTON)**
- Each press 15.00

**OPERA HOUSES, THEATERS, PLAY HOUSE OR VAUDEVILLE**
- Seating capacity less than 500 212.50
- (See Regulations - Section 3-J).

**OPTICIANS - EXEMPT, STATE REVENUE ACT.**

**OPTOMETRIST - EXEMPT, STATE REVENUE ACT.**

**ORGAN GRINDER -**
- Not allowed within three blocks of Independence Square, per day 10.00

**ORGAN AND PIANO DEALERS AND MUSICAL INSTRUMENTS**
- Oriental goods and antique furniture -
  - Itinerant dealer 300.00

**OSTEDPATH - EXEMPT, STATE REVENUE ACT.**

**OVERALL MANUFACTURERS - SEE FISH AND OYSTERS.**

**PACKAGE SERVICE -**
- By bicycle or motorcycle 10.00

**PAINTING CONTRACTOR -**
- Employing 3 persons or less 15.00
- Employing 3 and less than 6 25.00
- Employing 6 or more 50.00

**FABER HANGER CONTRACTOR - SAME AS PAINTING CONTRACTOR**

**PALMISTS - GYPSIES -**
- Other than gypsies 200.00
- Provided, that the City Council may, in its discretion, refuse to grant such license. (See Regulation - Section 3-K).

**PARCEL DELIVERY -**
- 50.00

**PAVING CONTRACTORS -**
- Constructing streets, pavements, sidewalks, or other class of improvements (except building), shall before going any such work procure from the City Engineer a permit to do the same, which permit shall not be granted until the tax is paid in accordance with the following graduated schedule, based upon the contract price of estimated cost of such improvements, as follows:
  - Not over $20,000.00 25.00
  - Not over $40,000.00 30.00
  - Not over $65,000.00 40.00
  - Not over $100,000.00 50.00
  - Not over $150,000.00 75.00
  - Not over $200,000.00 100.00
  - Max $200,000.00 to $300,000.00 150.00
  - $300,000.00 to $500,000.00 200.00
  - Over $500,000.00 50¢ per 1,000.00
JUNE 17, 1936
PAGE 366.

PawNBroKers - ----------------- $200.00
NOTE - EXEMPT FROM TAX ON PISTOL DEALERS (SEE REGULATIONS SEC. 4-A).

PEANUTS, CAKES, PIES, CANDIES, ETC -
WHOLESALE DEALERS OR DISTRIBUTORS, PER TRUCK OR VEHICLE 25.00

PEANUT OR POPCORN ROASTERS -
EACH 10.00

PEDDlers -
SELLING OR OFFERING FOR SALE ANY FRESH FRUITS OR VEGETABLES FROM CARD, WAGON, TRUCK, AUTOMOBILE, RAILWAY CAR OR OTHER VEHICLE, ON EACH SUCH VEHICLE, A LICENSE TAX OF 25.00
SELLING OR OFFERING FOR SALE ANY OTHER FOOD STUFFS OR MERCHANDISE, ON EACH VEHICLE 25.00
OTHER PEDDLERS, ON FOOT 10.00

FARMERS SELLING THEIR OWN PRODUCT... EXEMPT...

PENNY ARCADE OR PARLORS ------------------------------- 25.00
(SEE REGULATIONS, SECTIONS 3-8).

PHONOGRAPHs, GRAPHOPHONES OR TALKING MACHINES-
AND, OR RECORDS AND ACCESSORIES 5.00

PHOTOGRAPHERs------------------------------- 10.00
ITINERANT ($1,000 BOND TO BE POSTED) 25.00
EACH AGENT, CANVASSER OR SOLICITOR... 25.00
NOT PRORATED.

PHRENOLOGISTS - GYPSIES 500.00
OTHER THAN GYPSIES 200.00

PHYSICIANS - EXEMPT, STATE REVENUE ACT.

PIANO OR ORGAN ----- EXEMPT.

PIEPE AND BOILER COVERS (SAME AS PLUMBERS).

PISTOL DEALERS IN PISTOLS -
EVERY FIRM, PERSON OR CORPORATION WHO IS ENGAGED IN THE BUSINESS OF KEEPING IN STOCK, SELLING AND OR OFFERING FOR SALE ANY OF THE ARTICLES OR COMMODITIES ENUMERATED IN THIS SECTION SHALL APPLY FOR AND OBTAIN A STATE LICENSE FROM THE COMMISSIONER OF REVENUE FOR THE PRIVILEGE OF CONDUCTING SUCH BUSINESS, AND SHALL PAY FOR SUCH LICENSE THE FOLLOWING TAX:

FOR PISTOLS AND OR METALLIC PISTOL CARTRIDGES OR CARTRIDGES USED IN PISTOLS 50.00

FOR BOWIE KNIVES, DIRKS, DAGGERS, SLING SHOTS, LEADED CANES, IRON OR METALLIC KNUCKLES, OR ARTICLES OF A LIKE KIND 200.00

FOR BLANK-CARTRIDGE PISTOLS 200.00

(a) IF SUCH PERSON, FIRM OR CORPORATION DEAL ONLY IN METALLIC CARTRIDGES, THE TAX SHALL BE TEN DOLLARS ($10.00).

PlianING MILLS - SEE BUILDING MATERIAL SCHEDULE.

PLASTER CONTRACTOR - SAME AS PAINTING CONTRACTOR.

PLUMBERS AND ELECTRICIANS -
STEAM AND GAS FITTERS-
EMPLOYING THREE PERSONS OR LESS 15.00
EMPLOYING MORE THAN THREE AND LESS THAN SIX 25.00
EMPLOYING SIX PERSONS OR MORE 50.00

(SEE SECTION 4-C AND E).
JUNE 17, 1936
 PAGE 367.

POOL TABLES, POCKET BILLIARDS, OR BAGATETTE TABLES—
(UNLESS USED FOR PRIVATE AMUSEMENT ALONE
WITHOUT CHARGE)
TABLES MEASURING NOT MORE THAN 2 FT.
WIDE AND 4 FT. LONG.......................... $ 5.00
TABLES NOT MORE THAN 2-1/2 FT. WIDE
AND 5 FEET LONG............................ 10.00
TABLES NOT MORE THAN 3 FT. WIDE AND
6 FT. LONG.................................. 15.00
TABLES NOT MORE THAN 3-1/2 FT. WIDE AND
8 FT. LONG.................................. 20.00
TABLES MORE THAN 3-1/2 FT. WIDE AND 8
FT. LONG.................................... 25.00
EACH TABLE OVER ONE................................ 15.00

PROVIDED THAT NO PERSON OR PERSONS UNDER
TWENTY-ONE YEARS OF AGE BE ALLOWED TO
ENTER OR LOITER IN A POOL ROOM, WHERE
BILLIARDS, POOL, BAGATETTE TABLES OR
TABLES OF LIKE CHARACTER ARE KEPT FOR
RENT, HIRE OR FOR COMPENSATION DIRECTLY
OR INDIRECTLY, AND NO PERSON OR PERSONS
SHALL BE ALLOWED TO ENTER, OR PARTICIPATE
IN ANY GAME OF POOL, BILLIARDS, OR ANY
GAME OF LIKE CHARACTER IN A POOL OR
BILLIARD ROOM, WHERE TABLE OR TABLES ARE
KEPT FOR THE PURPOSE SPECIFIED ABOVE, WITH¬
OUT FIRST BEING REQUIRED BY THE MANAGEMENT
OR ATTENDANT THEREOF TO REGISTER HIS NAME
IN A BOOK WHICH SHALL BE KEPT FOR THAT
PURPOSE, SAID BOOK TO HAVE A PRINTED HEAD
AT THE TOP OF EACH PAGE WORDED AS FOLLOWS:
"I HEREBY CERTIFY THAT I AM NOT UNDER
TWENTY-ONE YEARS OF AGE," SAID BOOK TO
BE OPEN AT ALL TIMES TO INSPECTION BY THE
POLICE DEPARTMENT OR ANY OTHER CITY
OFFICIAL.

PROVIDED FURTHER, THAT ANY PERSON OR
PERSONS OPERATING A POOL ROOM, WHERE
TABLES ARE KEPT FOR THE PURPOSE ABOVE
SPECIFIED, WHO SHALL VIOLATE ANY PROV¬
SIONS OF THIS ORDINANCE, SHALL BE GUILTY
OF A MISDEMEANOR AND IF CONVICTED A
SECOND TIME FOR SUCH OFFENSE THE BOARD
MAY IN ITS DISCRETION REVOKE SAID LICENSE.
ANY PERSON UNDER TWENTY-ONE YEARS OF AGE
WHO SHALL VIOLATE ANY PROVISION OF THIS
ORDINANCE SHALL BE GUILTY OF A MISDEMEANOR.
(SEE REGULATIONS—SECTION 3-C).

MINIATURE TABLES—SAME AS POOL TABLES.
PRODUCE, FRUIT OR VEGETABLE DEALERS—
WHOLESALE OR COMMISSION MERCHANTS,
ANNUAL GROSS SALES:
NOT OVER $50,000.00......................... $ 50.00
$50,001.00 TO $75,000.00.................. 75.00
OVER $75,000.00............................. 100.00
PRESSING CLUBS—
WHERE NOT MORE THAN THREE PERSONS EMP¬
LOYED........................................... 25.00
MORE THAN THREE EMPLOYED............. 50.00
NON-RESIDENT PRESSING CLUBS OR SOLICITORS
RECEIVING STATIONS.......................... 50.00
20.00
### June 17, 1936
PAGE 368

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PRINTING ESTABLISHMENTS, WITHOUT BINDERY</strong></td>
<td></td>
</tr>
<tr>
<td>Employing not more than one workman</td>
<td>$15.00</td>
</tr>
<tr>
<td>Employing not over two workmen</td>
<td>25.00</td>
</tr>
<tr>
<td>Employing three or more workmen</td>
<td>35.00</td>
</tr>
<tr>
<td>With bindery</td>
<td>50.00</td>
</tr>
<tr>
<td>Trade shop</td>
<td>25.00</td>
</tr>
<tr>
<td><strong>PUBLIC STENOGRAPHERS</strong></td>
<td></td>
</tr>
<tr>
<td>One person</td>
<td>10.00</td>
</tr>
<tr>
<td>Each additional person</td>
<td>5.00</td>
</tr>
</tbody>
</table>

#### Rs.

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RADIO DEALERS - RADIO OR PARTS</strong></td>
<td></td>
</tr>
<tr>
<td>Each dealer or agent for</td>
<td>5.00</td>
</tr>
<tr>
<td>Radio repair</td>
<td>5.00</td>
</tr>
<tr>
<td><strong>REAL ESTATE AGENTS - EXEMPT</strong></td>
<td></td>
</tr>
<tr>
<td>Real estate auction sales</td>
<td>50.00</td>
</tr>
<tr>
<td><strong>RENTAL COLLECTION AGENTS - EXEMPT</strong></td>
<td></td>
</tr>
<tr>
<td><strong>REFINERS</strong></td>
<td>100.00</td>
</tr>
<tr>
<td>Oils, lard, soaps, etc</td>
<td></td>
</tr>
<tr>
<td><strong>RESTAURANTS</strong></td>
<td></td>
</tr>
<tr>
<td>The tax for such license shall be based on the number of persons provided for</td>
<td></td>
</tr>
<tr>
<td>with chairs, stools, or benches, and shall be fifty cents per person with a</td>
<td></td>
</tr>
<tr>
<td>minimum tax of two dollars and 50 cents</td>
<td></td>
</tr>
<tr>
<td><strong>REFRIGERATING MACHINES</strong></td>
<td></td>
</tr>
<tr>
<td>Kelvinators, frigidaires, etc</td>
<td></td>
</tr>
<tr>
<td>Each dealer or agent            <strong>EXEMPT</strong></td>
<td></td>
</tr>
<tr>
<td><strong>REPAIR SHOPS</strong></td>
<td>25.00</td>
</tr>
<tr>
<td>Not otherwise taxed herein</td>
<td></td>
</tr>
<tr>
<td><strong>ROCK QUARRIES</strong></td>
<td></td>
</tr>
<tr>
<td>Agencies or sales offices in the City for quarries outside of the City, per</td>
<td></td>
</tr>
<tr>
<td>truck                        <strong>SEE REGULATIONS</strong></td>
<td>25.00</td>
</tr>
<tr>
<td>Roof gardens</td>
<td>150.00</td>
</tr>
<tr>
<td><strong>ROOF GARDENS</strong></td>
<td></td>
</tr>
<tr>
<td><strong>SUBJECT TO THE APPROVAL OF THE BOARD</strong></td>
<td></td>
</tr>
<tr>
<td><strong>ROOMING HOUSES</strong>, <strong>SEE HOTELS</strong>, <strong>ALSO TOURIST CAMPS</strong></td>
<td></td>
</tr>
<tr>
<td><strong>RUBBER STAMP SHOP</strong></td>
<td>10.00</td>
</tr>
<tr>
<td>Or manufacturer</td>
<td></td>
</tr>
<tr>
<td><strong>RUG OR CARPET CLEANERS</strong></td>
<td>25.00</td>
</tr>
</tbody>
</table>

#### S.

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SAND DEALER</strong></td>
<td></td>
</tr>
<tr>
<td>Agencies or sales offices</td>
<td>25.00</td>
</tr>
<tr>
<td><strong>SCALE DEALERS</strong></td>
<td></td>
</tr>
<tr>
<td>Each dealer in or agent for</td>
<td>25.00</td>
</tr>
<tr>
<td><strong>SECOND-HAND DEALERS</strong></td>
<td></td>
</tr>
<tr>
<td>Except cash registers, sewing or adding machines (also subject to merchants</td>
<td></td>
</tr>
<tr>
<td>tax)</td>
<td>25.00</td>
</tr>
<tr>
<td>Buying and or selling second hand clothing or shoes</td>
<td>25.00</td>
</tr>
<tr>
<td><strong>(SEE REGULATIONS, SEC. 4-K)</strong></td>
<td></td>
</tr>
<tr>
<td><strong>SECURITIES DEALERS IN STOCKS</strong></td>
<td></td>
</tr>
<tr>
<td>Notes, bonds, mortgages, etc</td>
<td>35.00</td>
</tr>
<tr>
<td><strong>SHEET METAL WORKERS</strong></td>
<td></td>
</tr>
<tr>
<td>Tin shops</td>
<td>50.00</td>
</tr>
<tr>
<td><strong>SHOP WORK</strong></td>
<td></td>
</tr>
<tr>
<td>On gross sales less than $25,000.00</td>
<td>25.00</td>
</tr>
<tr>
<td>$25,000.00 to $50,000.00</td>
<td>50.00</td>
</tr>
<tr>
<td>$50,000.00 to $75,000.00</td>
<td>75.00</td>
</tr>
<tr>
<td>$75,000.00 to $100,000.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Over $100,000.00</td>
<td>50% per 1,000.00</td>
</tr>
</tbody>
</table>
SEWING MACHINE DEALER OR AGENT -  
EXEMPT, STATE REVENUE ACT.

SHOOTING GALLERIES OR DEVICES FOR SPORTS OR PLAY -  
WHETHER USED OR NOT, EACH OR PLACE FOR  
ANY OTHER GAME OR PLAY WITH OR WITHOUT  
NAME, NOT HEREIN SPECIFICALLY LICENSED  
(UNLESS USED FOR PRIVATE AMUSEMENT OR  
EXERCISE ALONE WITHOUT CHARGE) ............ $25.00  
(SEE REGULATIONS, SECTION 3-E).

SHOE REPAIR SHOPS -  
ONE MAN .................................. 10.00  
MORE THAN ONE MAN .......................... 25.00

SHOE SHINE PARLORS -  
EACH CHAIR, STAND OR OPERATOR .......... 2.00  
BOXES ON STREETS NOT ALLOWED.

SIGN HANGERS - SIGN ERECTORS -  
CONSTRUCTING, REPAIRING, RE-PAINTING OR ERECTING ANY SIGNS ON WALLS, BUILDINGS, ROOFS, OR  
HANDING OR SUPPORTED SIGNS OVER STREETS OR  
SIDEWALKS, ANY AND ALL WORK IN WHICH IS USED  
LADDERS OR SCAFFOLDING ........................ 50.00  
(THIS LICENSE DOES NOT INCLUDE SIGN PAINTING,  
OR BILLBOARD AND BULLETIN ADVERTISING.)  
(SEE REGULATIONS SEC 4-D).

SIGN PAINTERS -  
DOING ANY SIGN PAINTING WORK NOT PLACED, HUNG,  
OR SUPPORTED AS DESCRIBED IN SIGN HANGERS,  
LICENSE .......................... 25.00  
THIS LICENSE IS IN ADDITION TO SIGN HANGING  
OR SIGN ERECTING WHEN SUCH WORK IS DONE.

SIDWALK CONTRACTORS -  
CONSTRUCTING SIDEWALKS, PAVEMENTS OR OTHER  
CLASS OF IMPROVEMENTS, EXCEPT BUILDING, SHALL  
BEFORE DOING ANY SUCH WORK PROCEDE FROM THE  
ENGINEER A PERMIT TO DO SAME, WHICH  
PERMIT SHALL NOT BE GRANTED UNTIL THE TAX IS  
PAID IN ACCORDANCE WITH THE FOLLOWING GRADUAT- 
ED SCHEDULE, BASED UPON THE CONTRACT PRICE OR  
ESTIMATED COST OF SUCH IMPROVEMENTS.  
SCALE SAME AS CONTRACTORS.

SILK MFG., OR RAYON MFG -  
GROSS SALES UP TO $100,000.00 ............ 100.00  
OVER $100,000.00 ................................ 200.00

SKATING RINKS .................................. 25.00

SOFT DRINK BOTTLE .......................... 2.50

SLOT MACHINES AND SLOT LOCKS -  
ANY SUCH MACHINE THAT REQUIRES A DEPOSIT OF  
LESS THAN FIVE CENTS ...................... 10.00  
FIVE CENTS AND LESS THAN TEN CENTS .... 20.00  
TEN CENTS AND NOT MORE THAN TWENTY CENTS 40.00  
MORE THAN TWENTY CENTS ................... 80.00  
PROVIDED, THAT WEIGHING MACHINES REQUIRING  
A DEPOSIT OF ONE CENT, PENNY FOOD VENDING  
MACHINES AND SLOT MACHINES FROM WHICH DRINK  
CUPS ARE DELIVERED AT NOT MORE THAN ONE CENT  
PER CUP, SHALL REQUIRE PAYMENT OF TAX OF  
ONLY $2.50; PROVIDED, FURTHER THAT ANY SUCH  
MACHINE MENTIONED IN THIS SECTION GOV SEG OR  
EQUIPPED TO GIVE TRADE CHECKS, TOKENS OR  
SIMILAR ARTICLES OR DEVICES, WHETHER REDEEM- 
ABLE OR HAVING ANY VALUE OR NOT, SHALL  
REQUIRE PAYMENT AS IN THE ABOVE SCHEDULE,  
EXCEPT THE MINIMUM TAX ON SUCH MACHINE SHALL  
BE $10.00; PROVIDED, FURTHER THAT THE TAX  
ON CHECKER-BOARD DEVICES OPERATED BY SLOT  
MACHINES AND REQUIRING DEPOSITS OF NOT MORE  
THAN 5 CENTS SHALL BE $5.00.
Soda Fountains -
On each carbonated draft arm of each fountain a license tax of $5.00.

Sprinkling Systems - Selling and or installing $50.00.

Stables -
Livery and feed $10.00.

Steam Fitting Contractors - Same as Plumbers.

Storied Sewer Contractors -
Constructing storm sewers, sewers or other class of improvements except building, shall before doing any such work procure from the city engineer a permit to do same, which permit shall not be granted until the tax is paid in accordance with the following graduated schedule based upon the contract price or estimated cost of such improvements, as follows. Scale same as Contractors.

Switchback Railway or Roller Coaster -
(See Regulations, Section 3-K).

T.

Tailors - Custom $25.00.

Telegraph Companies -
State Revenue Act $50.00.

Telephone Companies -
Exempt, State Revenue Act.

Theaters, Playhouse, Opera House or Vaudeville -
(See Regulations, Section 3-J) $212.50.

Seating capacity less than 500 $125.00.

Tile Contractor or Dealer $50.00.

Tin Shop or Metal Workers $50.00.

Tobacco, Cigarette and Cigar Dealers at Retail or Wholesale -
Annual gross sales not more than $1,000 $5.00.

Over $1,000 $10.00.

Tourists Homes -
Tourists homes, tourist camps, or boarding houses advertising for transient patronage, with or without dining room service, having five rooms or less $5.00.

Having more than five rooms, for each room $1.00.

Towel or Linen Supply Service -
Same as Laundries.

Trading Stamps $50.00.

Trouser Manufacturers $50.00.

Typewriting, Machines and Supplies -
Agents or dealers - Exempt.

U.

Undertakers or Embalmers $100.00.

V.

Vaudeville Shows -
Vaudeville, theaters, playhouses, opera houses, seating capacity less than 500 $125.00.

(Regulation Section 3-J) $212.50.

Vegetables, Fruits or Produce Dealers & Wholesalers or Commission merchants, annual gross sales:

Not over $50,000.00 $50.00.

$50,001.00 to $75,000.00 $75.00.

Over $75,000.00 $100.00.

Vehicle, Dealers in any horse-drawn vehicle -
Annual gross sales not more than $5,000.00 $10.00.

From $5,000.00 to $50,000.00 $25.00.

Over $50,000.00 $50.00.
JUNE 17, 1936
PAGE 371.

WAREHOUSE -

Storage or Transfer Warehouse -
Cross receipts up to $25,000.00 .......... $50.00
$25,000.00 to $50,000.00 ............. 100.00
Over $50,000.00 ..................... 150.00

WASHING MACHINES -

Each dealer or agent, exempt.

WATCH AND JEWELRY REPAIRERS -

Employing no help .................. 10.00

WASTE MILLS -

Dealers in damaged cotton or cotton
products - Cross sales up to $50,000.00. 25.00
$50,000.00 to $100,000.00 .......... 50.00
$100,000.00 to $150,000.00 ....... 75.00
Over $150,000.00 ................ 100.00

WELDERS .......................... 25.00

WOOD YARDS ...................... 10.00

MISCELLANEOUS

ALL BUSINESS, TRADES, PROFESSIONS, GAMES, DEVICES -
Or other undertakings prosecuted for
profit or gain, not taxed here in ........ 25.00
Per quarter ........................ 15.00
Per month .......................... 10.00
Per day ............................ 3.00

SECTION 17.

That all ordinances or parts of ordinances in conflict
with this ordinance are hereby repealed; provided that such
repeal shall in no way affect any rights heretofore acquired
for the collection or any tax heretofore levied or assessed or
the validity of any sales for taxes heretofore made or any
rights heretofore acquired under any ordinance of the city.

APPROVED AS TO FORM:

Scarborough & Boyd
City Attorneys.

Read, approved and adopted this the 17th day of June,
1936.

Rules suspended and immediately put upon its second
and third readings and adopted and declared to be an ordinance
of the city of Charlotte, effective according to statute.

Alice B. McConnell, Clerk.

CEMETERY DEED.

On motion of Councilman Albea, seconded by Councilman
Hudson, perpetual care agreement covering east half of lot #51,
section "A", belonging to the heirs of Capt. S. B. Alexander,
was approved, at a cost of $72.00.

ADJOURNMENT.

Motion by Councilman Hudson, seconded by Councilman
Huntley to adjourn unanimously carried. Alice B. McConnell