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The regular weekly meeting of the City Council was held in the Council Chamber, City Hall, at 4 o'clock P. M., Wednesday, June 4, 1941, with Mayor Currie presiding, and Councilmen Albee, Baker, Beasley, Daughtry, Hovis, Little, Painter, Price, Ross, Slye and Ward being present.

Absent: None.

READING OF MINUTES DISPENSED WITH.

Due to the large volume of business to be handled, Councilman Little made a motion that the reading of the minutes of the previous meeting be dispensed with. Seconded by Councilman Baker and unanimously carried.

ARMORY-AUDITORIUM GRANTED FREE TO CHARLOTTE COMMUNITY CHEST OCT. 30TH. THROUGH NOV. 7TH.

Mr. Jas. R. Bryant appeared on behalf of the Community Chest Campaign, asking for free use of the Armory-Auditorium from October 30th. through November 7th., and on motion of Councilman Albee, seconded by Councilman Slye, this request was granted by unanimous vote of the Council.

EASTERN STAR TO HOLD CONVENTION IN ARMORY, JUNE 1942.

On motion of Councilman Albee, seconded by Councilman Slye, and unanimously carried, the Eastern Star was granted free use of the Armory-Auditorium on June 9th. and 10th., 1942, for the holding of their Convention.

HEALTH AND WELFARE DEPT., OF P.T.A. REQUESTED EXPANSION OF SCHOOL NURSING SYSTEM.

Mrs. G. S. Horne and Mrs. E. B. Hamter, heading a delegation from the Health and Welfare Department of the Parent-Teacher Council, requested expansion of the nursing service in the City Schools, stating that at the present time Central High School has no nurse and only a part time nurse is assigned to Harding High School. They asked that each of these schools be given a full time nurse, as well as expansion of the service in other schools.

Mayor Currie referred this matter to the Finance Committee for investigation and report back to the Council.

OPEN SUNDAY QUESTION DISCUSSED.

Mr. E. N. Orr, Pastor of the A.R.P. Tabernacle, appeared before the Council at this time, stating that he had been advised that the question of an open Sunday for Charlotte would be brought up at this meeting, and he and Mr. Tom Glasgow requested that if an ordinance is to be submitted, it be deferred until such time as both sides of the question can be discussed. After some discussion as to whether this matter was to be brought up at this meeting, Mr. C. M. Westbrook arose and made the
request that the Sunday laws be amended to permit recreation on Sunday on account of the soldiers at the Charlotte Air Base.

Mr. W. E. Mitchell, Commander of American Legion Post No. 64, Mr. C. J. Fridgen, President of the Linotype Operators Association, Miss Carrie McLean, Attorney, Mr. Ed Dowd, Editor of The Charlotte News, and others spoke on behalf of an open Sunday, after which Mr. Westbrook presented an Ordinance amending the Ordinance adopted July 24, 1935, recommending that this amendment be adopted.

Dr. Orr introduced a number of speakers who were opposed to amending the present Sunday Ordinance, including Mr. Tom Glasgow, Mrs. S. E. True, Mrs. R. E. Evans, Mr. Henry Belk, Dr. Harrison Williams, Mrs. Angus Shaw, Dr. W. C. Robinson, Dr. Chas. R. Nesbit, Dr. J. S. Nathaniel Tross (colored), Dr. Luther Little, and Dr. Orr.

Mr. Chester Nixon, long an advocate of open Sunday, also spoke at length on the question, after which the Council recessed for ten minutes, on motion of Councilman Ward, seconded by Councilman Little and carried.

RECONVENED AT 6 P. M.

The Council reconvened, after a ten minute recess, at 6 o'clock P. M., and took up the regular business of the Council.

REVENUE ORDINANCE PRESENTED AND ADOPTED FOR FISCAL YEAR 1941-1942.

The Revenue Ordinance for the fiscal year 1941-42, beginning July 1, 1941, was presented and read in its entirety by the City Manager and City Attorney. The following motions were made relative to certain recommended changes in the Ordinance:

On motion of Councilman Little, seconded by Councilman Beasley and carried, only one automobile license tag is to be displayed on cars for the coming fiscal year, this tag to be displayed on the front of the car.

On motion of Councilman Daughtry, seconded by Councilman Ward the charging of $5.00 license for Seamstress is to be inserted.

On motion of Councilman Baker, seconded by Councilman Ross, and carried, certain recommended changes under "Slot Machines" is to be made, including the following: "No license tax shall be charged upon or issued for a slot machine illegal under the State Law, but this same schedule to apply to any not illegal".

On motion of Councilman Ross, seconded by Councilman Albee, under the heading of "Tailors", the following insertion is to be made: "Tailor who takes measurements for clothes and has same made elsewhere than in his own shop.............$10.00".

On motion of Councilman Ward, seconded by Councilman Slade and carried, the following insertion is to be made under the heading "Waste Paper": "Dealers in (Licensed junk dealers excepted)..............$50.00 Collectors on foot or with push cart, having no regular place of business.........................5.00"

On motion of Councilman Ward, seconded by Councilman Ross, the recommendation of the Revenue Collector for an additional tax in license of laundries, cleaning rugs, pressing clubs cleaning rugs and dry cleaners cleaning rugs, was not accepted.

On motion of Councilman Novis, seconded by Councilman Little, the Revenue Ordinance for 1941-42, with the corrections and amendments noted above, was unanimously adopted on three readings and declared by the
June 4, 1941
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Mayor to be the Revenue Ordinance of the City of Charlotte for the fiscal year 1941-42.

COPY OF THIS ORDINANCE WILL BE FOUND AT THE CLOSE OF THESE MINUTES.

PURCHASE OF MOTOR GRADER TIRES.

The following bids having been received on 4- 900x24 12-ply heavy duty Motor Grader Tires:

- Goodrich Silvertown Stores $216.04
- Firestone Tire & Rubber Co. 217.68
- Goodyear Service 222.36
- Sears, Roebuck & Company 226.40

Councilman Baker made a motion that contract be awarded to the lowest bidder, Goodrich Silvertown Stores, at a net delivered price of $216.04, and that the Mayor and Clerk sign the contract. Motion seconded by Councilman Albee and unanimously carried.

PURCHASE OF HEAVY DUTY TRUCK TIRES.

On motion of Councilman Albee, seconded by Councilman Little and unanimously carried, 10 3x5 8-ply heavy duty Truck Tires were authorized to be purchased from Seiberling Rubber Company, at a net delivered price of $134.40.

Bids on these tires were as follows:

- Seiberling Rubber Company $134.40
- Dayton Tire Sales Company 137.20
- Pennsylvania Rubber Company 141.40
- Goodrich Silvertown Stores 145.10
- Firestone Tire & Rubber Company 146.31
- Charlotte General Tire Company 146.31
- Goodyear Service 149.60
- Sears, Roebuck & Company 155.00
- Victor Shaw Company 145.61

TEN 32 x 6 8-PLY HEAVY DUTY TRUCK TIRES.

On motion of Councilman Albee, seconded by Councilman Slye and unanimously carried, authority was given for the purchase of 10- 32x6 8-ply heavy duty Truck Tires, from the lowest bidder, Seiberling Rubber Company, at a net delivered price of $171.20.

The following bids were received on this item:

- Seiberling Rubber Company $171.20
- Dayton Tire Sales Company 174.05
- Pennsylvania Rubber Company 179.14
- Goodrich Silvertown Stores 185.30
- Charlotte General Tire Company 186.40
- Firestone Tire & Rubber Company 186.40
- Victor Shaw Company 186.59
- Goodyear Service 190.40
- Sears, Roebuck & Company 195.00
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SPECIAL STOP AND START TIRE.

The following bids having been received on 10- 32x6 10-ply special constructed stop and start Tires:

- Dayton Tire & Rubber Company: $306.35
- Zeiberling Rubber Company: 315.10
- Charlotte General Tire Company: 328.40
- Goodrich Silvertown Stores: 324.00
- Firestone Tire & Rubber Company: 326.44
- Goodyear Service: 333.60

On motion of Councilman Ward, seconded by Councilman Ross and unanimously carried, contract was awarded to the lowest bidder, Dayton Tire Sales Company, at the net delivered price of $306.35, and the Mayor and Clerk were authorized to sign same.

SALE OF TWO OLD 40X8 AUTOMOBILE TIRES AND TUBES.

On motion of Councilman Baker, seconded by Councilman Albee and unanimously carried, authority was given to the Purchasing Agent to sell two old 40 x 8 auto tires and tubes which are not safe for use by the Fire Department, at the price of $5.00 per tire, including tubes, to the Charlotte General Tire Company.

CONTRACT FOR ASPHALT EMULSION FOR DUST LAYING.

The City Manager advised that the City has been having considerable difficulty in obtaining gas tar from the gas plant to carry out the dust-laying program and that it is believed advisable, when necessary, to substitute slow-breaking type asphalt emulsion. He stated that bids were requested on this asphalt emulsion and that it has been found impossible to get small quantities of this product from any concern except the Asphalt Emulsion Company, Charleston, S. C., and that the smallest quantity that can be purchased at any one time from that concern is 3,000 gallons tank truck load, at the price of .084c per gallon, provided truck is detained only one day, with an additional .01c per gallon each day over one that the truck is detained.

On motion of Councilman Hovis, seconded by Councilman Little and unanimously carried, authority was given at this time to purchase two truck tank loads (6,000) gallons, at the price outlined above, to be used when necessary between this date and September 30th., also authorizing the Mayor and Clerk to sign the contract with the Asphalt Emulsion Company of Charleston, S. C., for this material.

APPROVAL OF WORK DONE AT DOUGLAS AIRPORT.

On motion of Councilman Little, seconded by Councilman Ward and carried, approval was given to the request of the Engineering Department for payment of $132.00 to Blythe Bros. for motor grader operator and helper in operating equipment for grade work on runways at the Douglas Airport. Blythe Bros. furnished the equipment and the City had agreed to reimburse them due to the fact that the City's equipment was in use at the time. This money to be paid out of the sponsor's share which was put up by the City of Charlotte some time ago.
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STREET NAME CHANGED- WEST 2ND. STREET TO GREENLEAF AVENUE.

On motion of Councilman Hovis, seconded by Councilman Slye, the name of West 2nd. Street, for four blocks from Cedar Street to Irwin Creek, was changed to Greenleaf Avenue. This was done on petition of residents of that section of West 2nd. Street, and with the approval of the Engineering Department.

STREET ASSESSMENT SIMPSON CHAPEL M.E. CHURCH, S. GRAHAM STREET, DENIED.

At the last Council meeting the Pastor of Simpson's Chapel M.E. Church, South Graham Street, requested that some relief be given on street assessments on their property located at 309-15 South Graham Street. The City Manager reported that these assessments were occasioned on account of the widening of South Graham Street and that the balance now due is $1,047.08. Likewise, the damages awarded at the time of widening amounted to $2,506.14. The request for adjustment was based on inability to pay anything at this time, however, the City Manager stated that he saw no reason why this assessment should be charged off at this time and he suggested that an effort be made by the owners of the property to pay it off in small monthly payments.

On motion of Councilman Hovis, seconded by Councilman Little and unanimously carried, the request of Simpson's Chapel M.E. Church was denied, and the property owners were to be asked to make small monthly payments on the account.

EXTENSION OF SEWER IN SCOTT AVENUE.

On motion of Councilman Hovis, seconded by Councilman Albea and carried, the request of Mrs. Thelma F. Williamson, for extension of the 6" sanitary sewer in Scott Avenue, southerly towards Pierce Street, a distance of 550 feet, to serve one house now started, and estimated to cost $569.80, was granted with the understanding that the applicant put up check for $369.80 covering difference between cost of construction and amount allowed per house for sewer line, this amount to be refunded when and at such time as sufficient additional houses are started.

STREET MAINTENANCE - WESLEY AVENUE.

On motion of Councilman Albea, seconded by Councilman Hovis and unanimously carried, Wesley Avenue, from Clemson Avenue to Union Street, was taken over for City maintenance.

WATER MAIN IN CUMBERLAND AVENUE.

On motion of Councilman Baker, duly seconded by Councilman Albea and carried, the request of the American Investment Company for extension of the 6" water main in Cumberland Avenue, a distance of 1900 feet, and estimated to cost $2,200.00 was authorized; the Mayor and Clerk being authorized to sign the contract-agreement covering this installation whereby the company will pay the total amount of cost of installation and at such time as the revenue from said line equals 5% of the total cost, the City will refund to the company the cost of said water line.

WATER MAIN IN LILAC ROAD.

The Charlotte Rental Company having requested the City
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to extend the 6" water main in Lilac Road, for a distance of 1230 feet, at
an estimated cost of $1455.00, this Company to pay the total amount of the
cost of installation and at such time as the revenue from same equals 5%
of the total cost, the City to refund the said amount, on motion of
Councilman Albee, seconded by Councilman Ward and unanimously carried, the
Mayor and Clerk were authorized to sign a contract-agreement with this
Company under these terms.

SPECIAL OFFICER PERMITS FOR QUARTERMASTER DEPOT AND FEDERAL RESERVE BANK.

On motion of Councilman Baker, seconded by Councilman Ward,
the following men were granted Special Officer permits on the premises
shown:

Quartermaster Depot, 1820 Statesville Ave:
  Gus L. Lawson
  Willis M. Linder
  Blair M. Nankivel
  Lucius D. Morris
  Joseph S. Hicks
  Wade C. Gilbert
  Leon S. Brisson

Federal Reserve Bank:
  Harold W. O'Shields.

EMPLOYMENT.

The City Manager reported the following men had been employed
in the Street Department since the last report:
  Willie Hilton, Laborer
  Shad Sanders, Mason
  LenRoy Barber, Laborer.

TAPPING OF WATER CONSUMERS TO AIR BASE WATER LINE.

Councilman Ward made a motion that upon the return to the
City of Capt. Gerdos, the City Manager and the Superintendent of the Water
Department be allowed to make the desired taps on the water line leading
to the Air Base without further notice. Motion seconded by Councilman
Hovis and unanimously carried.

Mr. Armstrong stated that if and when the Superintendent
of the Water Department advises that there is sufficient water to take
care of the Air Base, then he will proceed.

RESIGNATION OF MR. FRED HASTY AS CITY SOLICITOR.

The Mayor reported receipt of telegraphic resignation of
Mr. Fred Hasty as Solicitor of the City Recorder's Court, and on motion
of Councilman Baker, seconded by Councilman Hovis and unanimously carried,
this resignation was accepted.
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ELECTION OF CITY SOLICITOR.

The Mayor then called for nominations for the office of Solicitor and Councilman Daughtry placed in nomination the name of Mr. Mercer Blankenship. Motion seconded by Councilman Ross.

Councilman Ward, seconded by Councilman Hovis, nominated Mr. Marvin Ritch.

There being no further nominations, the following vote on these two men was recorded:

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The Mayor declared Mr. Mercer Blankenship elected, and Councilman Albea moved that the election of Mr. Blankenship be made unanimous. This motion seconded by Councilman Little and unanimously carried.

SALARY OF SOLICITOR SET AT $8400.00 PER YEAR.

On motion of Councilman Hovis, seconded by Councilman Beasley and unanimously carried, the salary of the Solicitor was set at $200.00 per month.

ELECTION OF RECORDER PRO TEM.

Councilman Baker nominated Mr. Paul Jamison as Recorder Pro Tem, to be paid at the rate of $8.00 per diem for such time as he serves the Court. This nomination seconded by Councilman Beasley.

Councilman Albea moved that the nominations be closed, which was seconded by Councilman Hovis and carried, and a vote was taken on the nomination of Mr. Jamison, which was unanimous.

Cemetery Deed and Perpetual Care Agreement.

On motion of Councilman Albea, seconded by Councilman Hovis, approval was given for the issuance of a deed and perpetual care agreement to Mr. F. Lawrence Stewart for the South Half of Lot No. 70, in Section "X", for a total price of $130.00.

Finance Committee Report Relative to Park and Recreation Commission

Mr. Ross, as Chairman of the Finance Committee, reported in connection with the request referred to his committee at the last meeting by the Negro Citizens League for better park and recreation facilities, read a letter from the City Attorney, in which the City Attorney stated that the City Charter provides that the general control, management and authority over parks and playgrounds shall be vested in the Park and Recreation Commission. And that in his opinion, this means that under
normal conditions the Commission has full and complete discretion with
respect to the parks and playgrounds.

Also, in answer to the question as to whether the Council can
appropriate tax money, other than that which is derived from the 2½ parks
and playgrounds tax levy, to supplement the funds at the disposal of
the Commission, he stated that he did not think so, citing a case which went
to the Supreme Court from Durham several years ago, but also stated that
several years later a case went up from Wilmington in which the contrary
was decided, and that in view of the fact that the Wilmington case represented
the latest decision, the City Attorney expressed the opinion that the Council
cannot appropriate to the Parks and Playground Commission any tax money
except that represented by the 2½ tax levy referred to above. He added,
however, that if by donation or otherwise non-tax money should come into
the hands of the City, it could be appropriated to the parks and playgrounds
should the Council so decide.

YEAR BOOK FOR 1940-41.

Councilman Ross also reported in connection with the matter of
publishing the Year Book, which was referred to the Finance Committee at
the last meeting, stating that it was the Committee's recommendation that
not over $500.00 be included in the budget this year for printing the year
book.

Whereupon, Councilman Ward, seconded by Councilman Bensley,
moved that the Council accept the Committee's report and recommendation and
that they not only accept the recommendation, but that the Committee be
given authority to act in connection with the quantity of books to be
printed, not, however, to exceed $500.00. Motion unanimously carried.

ADOPTION OF AMENDMENT TO SUNDAY ORDINANCE.

Councilman Ward presented at this time, the Ordinance read
earlier in the meeting by Mr. C. M. Westbrook, relative to the amendment
of the Sunday Ordinance to permit of certain amusements. This Ordinance
was read by Councilman Ward and is as follows:

AN ORDINANCE
TO AMEND AN ORDINANCE PROHIBITING THE PERFORMANCE AND
OPERATION OF CERTAIN BUSINESS AND COMMERCIAL SPORTS AND
AMUSEMENTS ON SUNDAY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHARLOTTE:

SECTION 1. That that certain Ordinance adopted by the City Council
on the 24th day of July, 1935, and recorded in Ordinance Book 7, at page
120-A in the office of the City Clerk, entitled: "AN ORDINANCE TO PROHIBIT
THE PERFORMANCE AND OPERATION OF CERTAIN BUSINESS AND COMMERCIAL SPORTS AND
AMUSEMENTS ON SUNDAY", and as amended by the Ordinance adopted June 8, 1937,
be and the same hereby is amended by adding at the end of Section 1 the
following:
Provided, however, it shall be lawful on Sunday, between the hours of 1:30 P. M. and 6:30 P. M., Eastern Standard Time, and after the hour of 9 P. M., Eastern Standard Time, for persons, firms and corporations to open and operate, and charge a fee for admission as a spectator to motion picture and other theatres, tennis courts, squash courts, golf courses, swimming pools, baseball grounds, football grounds and outdoor athletic courts, parks and grounds, and it shall be lawful to participate in any amusement given or game or sport played therein, regardless of whether or not a fee is charged for participating in such amusement, game or sport, or attending same as a spectator.

SECTION 2. That all of the provisions of the ordinance adopted July 24, 1936, as amended, shall remain in full force and effect except as amended by the addition of the provisions heretofore set forth.

SECTION 3. That this ordinance shall be and become in full force and effect upon its adoption by the City Council.

Councilman Ward moved the adoption of the above ordinance on first reading, which was seconded by Councilman Slye, and the following vote was recorded on first reading:

Councilman Albee: NAY
Councilman Baker: AYE
Councilman Bensley: AYE
Councilman Daughtry: NAY
Councilman Hovis: AYE
Councilman Little: AYE
Councilman Painter: NAY
Councilman Price: AYE
Councilman Ross: AYE
Councilman Slye: AYE
Councilman Ward: AYE

On motion of Councilman Ward, seconded by Councilman Slye, the rules were suspended and the Ordinance was placed upon its second reading. The votes cast on second reading were as follows:

Councilman Albee: NAY
Councilman Baker: AYE
Councilman Bensley: AYE
Councilman Daughtry: NAY
Councilman Hovis: AYE
Councilman Little: AYE
Councilman Painter: NAY
Councilman Price: AYE
Councilman Ross: AYE
Councilman Slye: AYE
Councilman Ward: AYE

On motion of Councilman Ward, seconded by Councilman Hovis, the rules were suspended and the Ordinance was placed upon its third and final reading. The votes cast upon third and final reading were as follows, and the Ordinance was declared adopted, by the Mayor:

Councilman Albee: NAY
Councilman Baker: AYE
Councilman Bensley: AYE
Councilman Daughtry: NAY
Councilman Hovis: AYE
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Councilman Little  AYE
Councilman Painter  NAY
Councilman Price  AYE
Councilman Ross  AYE
Councilman Slye  AYE
Councilman Ward  AYE

The Ordinance was declared adopted and declared to be an Ordinance of the City of Charlotte, this the 4th day of June, 1941.

ADJOURNMENT.

On motion of Councilman Little, seconded by Councilman Albee, the meeting adjourned at 7:45 P. M.

SEE FOLLOWING PAGES FOR REVENUE ORDINANCE.

[Signature]
City Clerk
REVENUE ORDINANCE

LEYING, ASSESSING, IMPOSING AND DEFINING THE LICENSE AND PRIVILEGE TAXES OF THE CITY OF CHARLOTTE FOR THE FISCAL YEAR BEGINNING JULY 1, 1941, AND ENDING JUNE 30, 1942.

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 the act named within the corporate limits of the City of Charlotte from the first day of July, 1941, to the last day of June, 1942, unless for some other time or period herein specified; and all such taxes shall be due and payable in advance at the office of the Collector of Revenues. The payment of any particular tax herein 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 Revenues for license, and upon the payment of the license tax herein imposed a license shall be issued to said applicant. Such license must be posted conspicuously in the place of business licensed; and if the licenses 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 transferable 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, must appear to apply 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 Conveyances.
- c. Keepers of Billiard, Pocket Billiard, or Bagatelle Tables.
- d. Bowling Alleys, or Alleys of like kind.
- e. Shooting Galleries.
- f. Canoe Boards, Dingie Boards, or Knite Backs.
- g. Penny Arcades.
- h. Merry-Go-Roundas, Ferris Wheels, Switchbacks, or Roller Coasters.
- i. Or any kind of table, stand, place, or game kept in a house or room or used or connected with a hotel or restaurant.

3. Carnivals, Theatres, Motte Picture Shows, Vaudeville Shows, Dance Halls, Roof Gardens, or Maniaques.
- f. Fortune Tellers, Mind Readers, Phrenologists, Palmists or Gypsy Bards.
- i. Lunch Counters or Restaurants.
- m. Hotels, Lodging-Houses, or Bowling-Houses.
- n. Soft Driniks.
- o. Junk Dealers.
- q. Pawnbrokers.
- r. Second-Hand Dealers.
- s. Gasoline Oil Filling Pumps, Service Tanks, or pumps.

4. 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 management be 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.

u. 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 each such business, 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 licensees or agents, servants or employees thereof and otherwise as the Council may determine.

5. Pawnbrokers 6,000.00
- f. Junk Dealers 1,000.00
- c. Electrical Contractors 2,000.00
- e. Electric Sign Contractors and Hangers 1,000.00
- g. Plumbing Contractors 1,000.00
- k. Sign Board Erectors 1,000.00
- l. House moving 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.

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 month, quarter, 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, 1941, and the tax on such business is based upon gross sales or receipts or facts to be ascertained, the same 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 license issued 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 licensees 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, 1941, the tax in such case may be reduced in proportion to the number of full quarters that have elapsed since July 1, 1941, unless otherwise provided in the section fixing the tax. The adoption of this schedule of license tax shall not abridge the right of the City Council to change, alter, increase or decrease any or all of the license taxes herein levied or to levy taxes on business trades or professions not hereby 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 employes 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, 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 morals. 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 Disabled 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 indigent 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, pull yoke, 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 such metal sign or tag has been lost or destroyed, the Collector of Revenue shall furnish a duplicate 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 Aug. 1, 1941, five per centum per month of the amount of such license tax 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

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Abatement: slaughter house</td>
<td>$ 100.00</td>
</tr>
<tr>
<td>A</td>
<td>Abatement: Mil.</td>
<td>100.00</td>
</tr>
<tr>
<td>A</td>
<td>Accountants: Exempt, State Revenue Act.</td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Adding Machines: Each dealer in or agent for</td>
<td>Exempt</td>
</tr>
<tr>
<td>A</td>
<td>Advertising: Every person firm or corporation who or which is engaged in the business of outdoor advertising by means of signboards, poster boards or printed bulletins or any other outdoor advertising devices erected upon grounds, walls or roofs of buildings, or other advertising devices</td>
<td>50.00</td>
</tr>
<tr>
<td>A</td>
<td>Bill posters or sign tackers, per day</td>
<td>3.00</td>
</tr>
<tr>
<td>A</td>
<td>Section 201 City Code Amended to read as follows: It shall be unlawful for any persons, firms or corporations to deposit in, post on or attach to any automobile any advertising matter or deposit in any street, sidewalk or gutter of the City any trash, rubbish, broken glass, tin-cuttings, fruit peelings or similar refuse, ashes, waste or loo paper.</td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Agricultural Machinery: Manufacturers or Distributors</td>
<td>200.00</td>
</tr>
<tr>
<td>A</td>
<td>Amusements: For day</td>
<td>25.00</td>
</tr>
<tr>
<td>A</td>
<td>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) per week for any part thereof. The owner of the hall, tent, or other places where amusements are exhibited or performances held shall be liable for the tax.</td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Antiques Furniture and Oriental Goods: Renter dealer</td>
<td>300.00</td>
</tr>
<tr>
<td>A</td>
<td>Armature Winder and Brazer: One helper or more</td>
<td>50.00</td>
</tr>
<tr>
<td>A</td>
<td>Attorney: Exempt, State Revenue Act.</td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Auditors:</td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Resident</td>
<td>25.00</td>
</tr>
<tr>
<td>A</td>
<td>Itinerant, per week</td>
<td>10.00</td>
</tr>
<tr>
<td>A</td>
<td>Itinerant, per day</td>
<td>10.00</td>
</tr>
</tbody>
</table>
### Auctioneers of Jewelry—
Per day $25.00 and bond of $5,000.00 — See City Code Sec. 467-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 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 alleyway pump shall be charged in the amount of...

25.00

#### Motorcycle Dealers or Service Places—
Every person, firm or corporation engaged in buying, 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.

62.50

And in addition to the above, on each tank wagon or truck operated on public streets, a tax of...

25.00

(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.)

#### 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 annual license tax for each place of business so operated.

50.00

#### Motor Vehicle Dealers at Retail—
60.00

#### License Tags—
From January 1-42 through December 31-43. Registration metal tag for front of cars, trucks, taxicabs and other motor vehicles—not prorated.

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

#### Baggage Manufacturer

10.00

#### Bagging of Burlap and Ties—
Manufacturers, reworkers, or dealers in:

Less than $25,000.00 Gross Receipts...

50.00

More than $25,000.00 Gross Receipts...

100.00

### 7

#### Bakeries—

Bakeries Manufacturers—Bakery Products, Wholesale

Retail

25.00

Pie, Cakes, Cookies

25.00

#### Balloons, Flags, Novelties or Souvenirs—

Per Quarter

25.00

Per Week

10.00

Per Day

2.00

#### Bankrupt or Fire Stock—
Every innocent assignee 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.

200.00

#### Banks, Trust Companies, Morris Plan Banks or Companies Doing a Similar Business—

Morris Plan or Industrial Banks—With total resources as of Jan. 1st last:

Less than $200,000...

37.50

$200,000 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 $2,500,000...

250.00

$2,500,000 and over...

300.00

Barber Colleges or Beauty Colleges

25.00

#### Barber Shirts—each chair whether used or not...

2.00

#### Beauty Parlors—each operator

3.00

#### Beer License—From May 1st to May 31st—
"On premises"...

15.00

"Off premises"...

10.00

Wholesale Beer...

25.00

Wholesale Wine and Beer

62.50

(Chain stores per State Revenue Act.)

#### Bottling Manufacturer—
Gross sales up to $25,000.00...

75.00

Over $25,000.00...

150.00

#### Bicycle Firm—Each dealer or agent selling, renting or repairing...

10.00

#### Billiards—See Pool Rooms

#### Billing Machines

Exempt

#### Blacksmith or Harness Shop—
Doing Horseshoeing only...

5.00

Doing work other than Horseshoeing...

12.50

#### Book Printing

25.00

#### Boarding Houses—
Boarding houses, whether advertising or not, having a seating capacity of a dining room in excess of fifteen seats, shall pay a minimum tax of $5.00, plus 50¢ for each seat in excess of 15 seats.

#### Bank Agents

Exempt
Bookbinders .................................................. 50.00

Boot Black Stands—(See Shoeshine Parlor.) 50.00

Bootleggers— ............................................... 10.00

Manufacurers, 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, cola-cola, Pepsi-cola, cher-o-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 each license the following tax for each place of business.

Low-Pressure Equipment—
Where the machine or the equipment used is in the manufacture of the above-named beverages is a:
41 spouts or more ......................................... 250.00
36 spouts, and less than 41 spouts, low-pressure filler ........... 200.00
32 and less than 36 spouts, low-pressure filler .................. 150.00
24 or less than 32 spouts, low-pressure filler .................. 125.00
18 and less than 24 spouts, low-pressure filler .................. 90.75
12 and less than 18 spouts, low-pressure filler .................. 51.25

High-Pressure Equipment—
Where the machine or the equipment used in the manufacture of the above-named beverages is a Royal (4-head), Shields (6-head), Adriance (6-head), or other high-pressure equipment having manufacturer's rating capacity of over sixty bottles per minute, the following tax shall be paid in each place of business in the City:
Royal (4-head), Adriance (6-head), Shields (6-head) (full equip-ment) having manufacturer's rating capacity of over fifty and less than sixty bottles per minute ........................................ 200.00
Royal (4-head), Adriance (6-head), Shields (6-head) (full auto-mate) or other high-pressure equipment having manufacturer's rating capacity of more than forty and less than fifty bottles per minute ........................................ 150.00
Dickie (automating), Shields (2-head) hand feed, Adriance (1- head), Colchester (1-head), Seneca (high-pressure), Junior (high-pressure), Burns or other high-pressure equipment having manufacturer's rating capacity of more than twenty-four bottles and less than forty bottles per minute .................................................. 75.00
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 .................................................. 50.00
Provided that any bottling machine or equipment unit not herein specifically mentioned shall bear the same tax as a bottling machine or equipment unit of the nearest rated capacity as herein enumerated: Provided further that where any person, firm, corporation, or association has within him his 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 herein specified upon every such bottling machine or equipment unit, whether in actual operation or not. (b) Every person, firm, corporation, or association distributing, selling at wholesale or jobbing bottled beverages as enumerated in subsection (a) of this section 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 thereto the tax levied under this subsection shall not apply.
Avoid, mineral, or other waters selling or delivering in the City .................................................. 25.00
Illuscent dealers selling or delivering to retailers bottled soft drinks or waters, per truck .................................................. 25.00

Bawling Alleys—
(Whether used or not) Each Alley ........................................ 12.50

Brick Dealers—
Manufacturers, dealers, or agents for the sale of brick ........... 50.00

Broadcasting Stations—Exempt ........................................ 50.00

Brokers, Agents or Factors—Buying or Selling—
Contracting for or buying cotton on commission ................... 25.00
Contracting for or buying yarns .................................... 25.00
Contracting for or buying merchanclise ............................... 25.00
With warehouse ............................................. 50.00
Contracting for or buying waste ................................... 25.00
Pawn ...................................................... 200.00
(Exemption from tax on pistor dealers) (See Regulations, Section 3-9 and 4-a.) 200.00

Building and Loan Associations— Exempt 200.00

Building Contractors—
For the purpose of this ordinance, a building contractor is defined to be one who, for a fixed price, commissimion, fee or wage, undertakes to construct or superintend 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 who shall engage in constructing or superintending the construction of any building structure or any improvement 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 of $10.00 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 ........................................ 20.00
For the first $100,000.00 ........................................ 50.00
In excess of $100,000.00 ....................................... 100.00
But the maximum shall not exceed $500.00 20.00

Busses—
Public Utility Companies operating street railways or motor busses in the City of Charlotte shall be subject to the following rates:
Off the lines per mile 50.00

Cabinet or Furniture Repairing Shop—Same as Repair Shop.

Cakes and Crackers—
Deputés, agencies or branches of manufacturers; annual gross sales:
Not exceeding $10,000.00 ....................................... 100.00
Over $10,000.00 ............................................. 200.00

Candy or Confectionery Manufacturers or Dealers—
Subject to Merchants' Tax, retail, or wholesale.
Cane Beards, Knives, Racks, Sticking Machines—
Or similar devices not herein elsewhere specifically licensed, each:
Per Quarter ........................................ 100.00
Per Day ............................................. 20.00
(See Regulations—Section 2-f.)
Card Clothing—
Manufacturing ...................................... 100.00
Carnival Companies, Etc.—As defined by State Act subject to City
Ordinances—
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 five dollars ($5.00) per week
for each such riding device.
Carpet or Bag Cleaning .................................. 25.00
Cash Registers ........................................ Exempt
Cashier Manufacturers .................................. 100.00
Cement Block—
Tile or Cement Pipe manufacturer ...................... 50.00
Chains Stores or Branch Stores—
Each store over one .................................. 50.00
(In addition to merchants’ tax.)
Check Protectors or Prestoographs ....................... Exempt
Chiropracticians ...................................... Exempt
Cigars, Cigarettes and Tobaccos (Wholesale or Retail)—
Less than $1,000.00 .................................. 5.00
Over $1,000.00 ....................................... 10.00
Cigar—
Manufacturers, Exempt, State Revenue Act.
Circuses, Amusements, Wild West, Dog and Pony Shows, and like
amusements:
Traveling on railroads and requiring transportation of:
Not more than two vehicles .......................... 11.00
Three to five vehicles, inclusive ....................... 22.50
Six to ten vehicles, inclusive ......................... 45.00
Eleven to twenty vehicles, inclusive ................. 61.50
Twenty-one to thirty vehicles, inclusive .......... 87.50
Thirty-one to fifty vehicles, inclusive .......... 133.00
Over fifty vehicles .................................. 190.00
And on each side show in connection with above: 1.50
(IF traveling otherwise than by railroad see State Revenue Act.)
Such shows and or exhibitions traveling by automobiles, trucks or
other vehicles other than railroad cars and requiring transporta-
tion by:
Not over two vehicles ................................ 2.75
Three to five vehicles ................................ 5.00
Six to ten vehicles .................................. 7.50
Eleven to twenty vehicles ......................... 11.50
Twenty-one to thirty-five vehicles ............ 22.50
Thirty-six to fifty vehicles ....................... 35.00
Fifty-one to seventy-five vehicles ............. 31.50
Seventy-six to one hundred vehicles .......... 50.00
Over one hundred vehicles, per vehicle in excess thereof 2.50

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Civil Engineer—
Exempt, State Revenue Act.
Clairways—Gypses ........................................ 250.00
Other than Gypses ..................................... 250.00
Provided that the City Council may, in its discretion, refuse to
grant such license (See Regulations—Section 2-f).
Coal or Coke Dealers—
(a) Wholesale—Every person, firm or corporation, either as
agent or principal engaged in and conducting the business of selling
coal or coke in carload lots, or in greater quantities, shall be deemed
a wholesale dealer, and shall pay a license tax of, per annum, ... 72.00
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 corporation 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, ......... 72.00
(c) Any person, firm or corporation who has paid either a whole-
sale or a retail license as above, and who operates a truck or other
vehicle for the selling of coal or coke in small quantities from
places to places shall pay on each such truck or vehicle a license
tax of, per annum, .................. 5.00
Dealers or Peddlers—
Who sell in quantities of not more than 100 pounds ........ 5.00
(d) Any person, firm or corporation soliciting orders for pool
sales of coal to be distributed without profit—subject to coal
dealers license.
Cold Storage Plants—
Gross receipts of $5,000 or less ........................ 25.00
Gross receipts of $5,001 to $25,000 .................... 25.00
All over $25,000 at $1.00 per thousand, ....... 25.00
Collection or Claim Agents—
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 to favor of another, shall pay
a license tax of .................................... 50.00
Commission Brokers, Merchandisers—
Engaged in buying or selling merchandise on commission .... 50.00
With warehouse ...................................... 50.00
Confis—
Not allowed to be sold, or thrown on any person, street, or side-
walk in the City.
Contractors—
Constructing streets, pavements, sidewalks, sewers, storm sewers,
bridges, railways, grading, excavating or other class of improve-
ments (except buildings), shall before doing any such work pro-
cure 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:
Not over $25,000.00 .......... 25.00
$25,001.00 to $50,000.00 .... 30.00
$50,001.00 to $100,000.00 ... 40.00
$100,001.00 to $150,000.00 ... 50.00
$150,001.00 to $200,000.00 ..., 75.00

12
<table>
<thead>
<tr>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cotton Buyers and Sellers on Commission—</td>
<td></td>
</tr>
<tr>
<td>(1) Every person, firm or corporation who or which engages in the</td>
<td></td>
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<tr>
<td>business of buying and selling on commission any cotton,</td>
<td></td>
</tr>
<tr>
<td>grain, provisions or other commodities, either for actual spot, or</td>
<td></td>
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<tr>
<td>instant delivery, shall apply for and procure from the City a</td>
<td></td>
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<tr>
<td>license for the privilege of transaction such business in the City</td>
<td></td>
</tr>
<tr>
<td>and shall pay for such license a tax of</td>
<td></td>
</tr>
<tr>
<td>$100.00 per $20,000.00.</td>
<td>14.00</td>
</tr>
<tr>
<td>$200.00 per $20,000.00.</td>
<td>20.00</td>
</tr>
<tr>
<td>$300.00 per $5,000.00.</td>
<td>26.00</td>
</tr>
<tr>
<td>Over $500,000.00.</td>
<td>.50 per</td>
</tr>
<tr>
<td>Cotton—Compress—Gins and Mills—</td>
<td></td>
</tr>
<tr>
<td>Compress, each with warehouse</td>
<td>$150.00</td>
</tr>
<tr>
<td>Cotton Gins, each</td>
<td>$2.00</td>
</tr>
<tr>
<td>Mills having not over 5,000 spindles and looms combined</td>
<td>$2.00</td>
</tr>
<tr>
<td>Having over 5,000 spindles and not over 100 looms</td>
<td>$4.00</td>
</tr>
<tr>
<td>Having over 10,000 spindles and not over 100 looms</td>
<td>$6.00</td>
</tr>
<tr>
<td>($100.00 per 5,000 spindles)</td>
<td></td>
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<tr>
<td>Cottenseed Dealers</td>
<td></td>
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<tr>
<td>Cottenseed Oil Mills</td>
<td></td>
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<tr>
<td>Each press</td>
<td>$15.00</td>
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<tr>
<td>Cotten Seed Storage Warehouse—See Warehouse.</td>
<td></td>
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<tr>
<td>Cotton Waste—See Waste Mills.</td>
<td></td>
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<tr>
<td>Coupon—Coupon Books—</td>
<td></td>
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<tr>
<td>Each place of business selling coupons, coupon books, or pledge</td>
<td>$10.00</td>
</tr>
<tr>
<td>for merchandise or service</td>
<td></td>
</tr>
<tr>
<td>And in addition therefor for each person selling</td>
<td>$2.00</td>
</tr>
<tr>
<td>Curb Market—</td>
<td></td>
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<tr>
<td>Privately operated—Minimum $25.00 and each shall over twenty-</td>
<td></td>
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<tr>
<td>five, $1.00 per stall</td>
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<tr>
<td>Dance Halls—</td>
<td></td>
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<tr>
<td>(See Regulations—Section 5-f)</td>
<td></td>
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<tr>
<td>Dental Laboratories—Dental Supplies—</td>
<td></td>
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<tr>
<td>On gross sales net in excess of $15,000.00, a minimum tax of</td>
<td>$25.00</td>
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<tr>
<td>All in excess of $15,000.00, at the rate of .50c per $1,000.00</td>
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<tr>
<td>Dentists—</td>
<td></td>
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<tr>
<td>Exempt, State Revenue Act.</td>
<td></td>
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<tr>
<td>Detective Agencies—</td>
<td></td>
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<tr>
<td>Subject to approval of Council</td>
<td></td>
</tr>
<tr>
<td>Directors and Maps—</td>
<td></td>
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<tr>
<td>Compiling, selling, or delivering City Directories</td>
<td></td>
</tr>
<tr>
<td>Dog License Tax—Not Preasted</td>
<td></td>
</tr>
<tr>
<td>1.00</td>
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<tr>
<td>Doughnut Shaps</td>
<td></td>
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<tr>
<td>Selling to stores, same as bakers.</td>
<td>$10.00</td>
</tr>
<tr>
<td>Dry Cleaning—</td>
<td></td>
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<tr>
<td>See Pressing Club.</td>
<td></td>
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<tr>
<td>Dry Cloak Manufacturing—</td>
<td></td>
</tr>
<tr>
<td>Dealer, broker or Agent—on annual gross sales of less than</td>
<td></td>
</tr>
<tr>
<td>$250,000.00</td>
<td>$25.00</td>
</tr>
<tr>
<td>From $250,000.00 to $500,000.00</td>
<td>$30.00</td>
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<tr>
<td>From $500,000.00 to $750,000.00</td>
<td>$35.00</td>
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<tr>
<td>From $750,000.00 to $1,000,000.00</td>
<td>$40.00</td>
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<tr>
<td>From $1,000,000.00 to $2,500,000.00</td>
<td>$50.00</td>
</tr>
<tr>
<td>Over $2,500,000.00</td>
<td>$100.00</td>
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<tr>
<td>Electric Light Companies—</td>
<td></td>
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<tr>
<td>Furnishing electric light or power in the City</td>
<td></td>
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<tr>
<td>3,000.00</td>
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<tr>
<td>Electricians and Plumbers—</td>
<td></td>
</tr>
<tr>
<td>Employing not over one.</td>
<td>$10.00</td>
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<tr>
<td>Employing not over two.</td>
<td>$15.00</td>
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<tr>
<td>Employing three or more.</td>
<td>$25.00</td>
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<tr>
<td>(See Section 4-e and 4-f)</td>
<td></td>
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<tr>
<td>Electric Engineers—</td>
<td></td>
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<tr>
<td>Exempt, State Revenue Act.</td>
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<tr>
<td>Electric Fixture Hangers—See Regulation—Section 6-d.</td>
<td></td>
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<tr>
<td>Elevator or Sprinkling Systems—</td>
<td></td>
</tr>
<tr>
<td>Selling and or Installing</td>
<td>$25.00</td>
</tr>
<tr>
<td>Repairing or Servicing only</td>
<td>$25.00</td>
</tr>
<tr>
<td>Embalmers or Funereal Directors—</td>
<td></td>
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<tr>
<td>100.00</td>
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<tr>
<td>Employment Agencies—</td>
<td></td>
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<tr>
<td>Engaged in securing employment for persons and charging a fee,</td>
<td>$50.00</td>
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<tr>
<td>commission or other compensation</td>
<td></td>
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<tr>
<td>Engravers—Lithographers—</td>
<td></td>
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<tr>
<td>25.00</td>
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<tr>
<td>Exhibitions or Exhibits—</td>
<td></td>
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<tr>
<td>Not specially taxed hereinafter, per day</td>
<td>$5.00</td>
</tr>
<tr>
<td>(See Regulations—Section 9-f.)</td>
<td></td>
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<tr>
<td>Express Companies—Motor and Railway—</td>
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<tr>
<td>State Revenue Act</td>
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<tr>
<td>25.00</td>
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<tr>
<td>Exterminating—See Contractors.</td>
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<td>25.00</td>
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<td>Extirpation—Termite—</td>
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<td>25.00</td>
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<td>F</td>
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<tr>
<td>Factories—</td>
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<tr>
<td>Ponds or clothing</td>
<td>$50.00</td>
</tr>
<tr>
<td>Farm Machinery</td>
<td>$100.00</td>
</tr>
<tr>
<td>Feather Renovators and Carpet Cleaners—</td>
<td>$25.00</td>
</tr>
<tr>
<td>Feed and Livery Stables—</td>
<td></td>
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<tr>
<td>10.00</td>
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<tr>
<td>Feed Mills—</td>
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<tr>
<td>On annual gross sales with a minimum</td>
<td>$50.00</td>
</tr>
<tr>
<td>For first $20,000.00, .60c per 1,000.00</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>For next $100,000.00, .60c per 1,000.00</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>In excess of $200,000.00 shall be taxed at the rate of .60c per 1,000.00</td>
<td>$1,000.00</td>
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<tr>
<td>But the maximum shall not exceed</td>
<td>$1,000.00</td>
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<tr>
<td>Ferris Wheel—</td>
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<tr>
<td>Per Week</td>
<td>$10.00</td>
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</tbody>
</table>
Fertilizer Plants—
Dealers or Agents—gross sales:
Not over $50,000.00 .................................................................................. 25.00
Over $50,000.00 .................................................................................. 25.00
Film Exchanges—
Exempt, State Revenue Act.
Film Delivery .................................................................................. 50.00
Fire Insurance Companies—
Exempt, State Revenue Act.
Fish and Oyster Dealers—Retail—
Dealers in connection with other business ............................................. 10.00
Wholesale dealers same as wholesale merchants............................... 10.00
Flags, Novelties, or Souvenirs—
Not specifically licensed heretofore, per quarter .............................. 25.00
Per Week .................................................................................. 10.00
Per Day .................................................................................. 3.00
Florida or Nurserymen—
Gross sales up to $15,000.00 ................................................................. 40.00
$15,000.00 to $25,000.00 ................................................................. 45.00
Over $25,000.00 ................................................................................ 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 .................................................................................. 10.00
(See Regulations—Section 3-B.)
Fortune Telling, Mind Readers, Palmists—and other Crafts and Occupations of a similar kind—
Including Gypsy Bands, living in tents or otherwise, who practice the trade of ouija smiths, or who trade horses or modes or pretend to tell fortunes ................................................................. 100.00
Provided, that the Council may in its discretion, refuse to grant such license.
Other than Gypsies ................................................................................ 200.00
(See Regulations—Section 5-D.)
Furnishers, Machine Shops, Assembling and Finishing and Distributing Materials and Equipment—
Employing no more than five persons .................................................. 25.00
From five to ten persons ...................................................................... 25.00
From ten to twenty-five ........................................................................ 75.00
From twenty-five to fifty ....................................................................... 150.00
From fifty to one hundred ................................................................. 150.00
From one hundred to two hundred ................................................... 200.00
From two hundred to three hundred ................................................ 200.00
From three hundred to four hundred ................................................. 400.00
Over four hundred .............................................................................. 500.00
Fruit Dealers, Retail—
(Groceries Excepted) .......................................................................... 25.00
Bitumens per quarter ........................................................................... 25.00
Per week or less .................................................................................. 25.00
Fruit, Vegetables, or Produce—
Wholesale or Commission Merchants, annual gross sales:
Not over $50,000.00 ............................................................................ 51.00
$50,001.00 to $75,000.00 ................................................................. 72.00
Over $75,000.00 .............................................................................. 100.00
15
Furs—
Peddlers of furs .................................................................................. 200.00
Dealers in green or raw furs ................................................................ 10.00
Not transferable. Subject to approval of Board.
G
Games—
For sports or plays operated for profit and not heretofore specifically licensed 25.00
Gas Companies—
Furnishing gas for light or fuel, distributed under permit or franchise, through pipe lines in streets ................................................................. 2,000.00
Gasolines or Oil Pipe Lines—Annual—
Laid in or across any public street, sidewalk, or alley, a tax of ten cents per linear foot of such pipe line. Provided, however, that no such pipe line shall be laid without first obtaining a license or permit by the City Council, which license or permit may be granted or refused in the discretion of the Council, 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 50¢ per thousand. See also Chain Stores.
Gunsmiths or Locksmiths ..................................................................... 50.00
H
Hair Dressers—(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.
Hatmakers ......................................................................................... 25.00
Heating Contractors—Same as Plumbers.
Hilden, Waste Paper Bags or Bins—
Dealors in (Licensed junk dealers excepted) ........................................ 50.00
Horses, Mules, Cattle and other Livestock ................................. 12.50
Hosiery and Knitting Mills—
Gross sales to $200,000.00 ................................................................. 100.00
Over $200,000.00 ................................................................................ 200.00
Hotels—
Every person, firm or corporation engaged in the operation of any hotel or boarding house in the City of Charleston shall apply for licenses for the privilege of transacting such business, and shall pay for such license the following tax: (a) For hotels or boarding houses operating on the American plan for rooms in which rates per day are:

One dollar and less than two dollars ........................................... .30
Two dollars and less than three dollars ........................................ .40
Three dollars and less than four dollars and fifty cents .................... .50
Four dollars and fifty cents and less than six dollars ........................ 1.00
Six dollars and less than seven dollars and fifty cents .................... 2.00
Seven dollars and fifty cents and less than fifteen dollars ............... 3.00
Over fifteen dollars ............................................................. 4.00
(b) For hotels or boarding houses operating on the European plan
for rooms in which the rates per day are:
One dollar and less than two dollars ........................................... .60
Two dollars and less than three dollars ........................................ 1.00
Three dollars and less than four dollars and fifty cents .................... 1.50
Four dollars and fifty cents and less than six dollars ....................... 2.25
Six dollars and less than seven dollars and fifty cents .................... 2.50
Seven dollars and fifty cents and less than ten dollars ..................... 3.00
Over ten dollars .................................................................. 4.00
(c) The office, dining room, 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)

Hypodermics—
Per week (See Regulations—Section 3-k) ........................................ 200.00

I

Ice Cream—
Manufacturers or wholesale dealers .............................................. 12.50
An additional tax of 1/8 of a cent (¼c) for each gallon manufactu-
tered, sold, and distributed. 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 consumers on the streets shall be unlaw-
ful, punishable by a fine of $100 for each offense, except when
sanitary requirements are met, and after application is approved
by Health Department.
Ice Cream Dealers at Retail
(See regulations—Sec. 2, 3, M., N.) .............................................. 2.50

Ice Factory or Manufacturer—
A graduated tax as follows: 1 to 15 tons daily capacity ........................ 50.00
15 to 30 tons daily capacity ...................................................... 150.00
30 to 50 tons daily capacity ...................................................... 200.00
50 tons or over daily capacity .................................................... 250.00

Ice Peddler, Each Vehicle .............................................................. 2.00

Ising Machines—(See Refrigerations.)

Insurance Companies—
Exempt, State Revenue Act.

Interior Decorators ................................................................. 15.00

J

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 ........................................................................ 15.00
Per Day ........................................................................... 3.00

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

Jewelry Auctioneers—
Per Day ........................................................................ 25.00
And bond of $5,000.00—see City Code, Sec. 487-b.

Jingle Board or Similar Devices—
Per Day ........................................................................ 25.00
Per Quarter ........................................................................ 100.00
(See Regulations—Section 3-4)

Job Printing Establishments (Without Bindery)—
Employing not over one workman ............................................. 15.00
Employing two workmen ....................................................... 25.00
Employing more than two workmen ........................................ 35.00
With bindery ................................................................... 65.00

Junk—
Each dealer, agency or broker .................................................. 62.50
(Section 4-b)
Commissioners or solicitors employed by dealers, agency, or broker
paying above licence. Not prohibited: 15.00
Itinerants, buying in the City ................................................... 62.50
(See Regulations—Section 4-b)

Knife Sharpeners—
Or similar devices, per quarter .............................................. 160.00
Per Day ........................................................................... 25.00
(See Regulations—Section 5-4)

Knitting Mills—
(See Hosiery Mills.)

L

Landscape Contractors—
Annual gross business not over $2,500.00 ................................. 25.00
$2,500.00 to $25,000.00 ......................................................... 75.00
Over $25,000.00 .................................................................. 125.00

Laundries—
Each steam or electric laundry, including wet or damp wash
laundries, and all business supplying or renting clean linen or
linens, towels ................................................................. 62.50
Laundromats where work is performed exclusively by hand, or house-
sized machines only, and where not more than four persons are
employed, including owner ................................................... 25.00
Receiving Stations ................................................................ 25.00
Solicitors of laundry work, or Linen and Towel Supply, to be
done outside the City of Charlotte shall pay............................ 12.50
<table>
<thead>
<tr>
<th>Category</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lawyers</td>
<td>Exempt, State Revenue Act.</td>
</tr>
<tr>
<td>Leather or Web Belling Manufacturers</td>
<td>$10.00</td>
</tr>
<tr>
<td>Gross sales up to $50,000.00</td>
<td></td>
</tr>
<tr>
<td>Over $50,000.00</td>
<td></td>
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<tr>
<td>Lemonade Stands or Other Soft Drinks</td>
<td></td>
</tr>
<tr>
<td>Not specifically licensed herein:</td>
<td></td>
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<tr>
<td>Per Day</td>
<td>$2.00</td>
</tr>
<tr>
<td>Per Week</td>
<td>$10.00</td>
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<tr>
<td>Per Quarter</td>
<td>$25.00</td>
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<tr>
<td>Letter Writers</td>
<td></td>
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<tr>
<td>One person</td>
<td>$10.00</td>
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<tr>
<td>Each additional person</td>
<td>$5.00</td>
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<tr>
<td>Lightning Rod Agents or Dealers</td>
<td></td>
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<tr>
<td>Lighting Systems</td>
<td>Exempt</td>
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<tr>
<td>Livery Stables</td>
<td>$10.00</td>
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<tr>
<td>For livery or feed</td>
<td></td>
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<tr>
<td>Loan Companies</td>
<td></td>
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<tr>
<td>Persons, firms, or corporations, lending</td>
<td></td>
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<tr>
<td>money on personal securities, such as</td>
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<tr>
<td>household and kitchen articles, watches,</td>
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<tr>
<td>jewelry, embalming, etc., by mortgage, pledge or otherwise:</td>
<td>$100.00</td>
</tr>
<tr>
<td>Pawnbrokers excepted</td>
<td></td>
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<tr>
<td>Locksmith or Gunsmith</td>
<td>$20.00</td>
</tr>
<tr>
<td>Lodging Houses</td>
<td>(See Hotels, Also Tourist Houses.)</td>
</tr>
<tr>
<td>Loan Supplies</td>
<td>$25.00</td>
</tr>
<tr>
<td>Lumber Brokers</td>
<td></td>
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<tr>
<td>Or Agents</td>
<td>$50.00</td>
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<tr>
<td>Lumber and Building Materials</td>
<td></td>
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<tr>
<td>(See Building Materials.)</td>
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<tr>
<td>Lunch Stands, or Counters, Restaurants, or</td>
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<tr>
<td>Cafes—</td>
<td></td>
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<tr>
<td>The tax for such license shall be based on</td>
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<tr>
<td>the number of persons provided for with</td>
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<tr>
<td>chairs, stools or benches and shall be</td>
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<tr>
<td>fifty cents per person, with a minimum tax</td>
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<tr>
<td>of $3.00 per $25,000.00</td>
<td>$2.50</td>
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<tr>
<td>(Subject to approval of Council—see Sec. 3, 1, m and n.)</td>
<td>$2.50</td>
</tr>
<tr>
<td>Luncheon or Sandwiches—</td>
<td></td>
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<tr>
<td>Manufacturers</td>
<td>$25.00</td>
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<tr>
<td>Selling by drug stores</td>
<td>$2.50</td>
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<tr>
<td>Machine Shops</td>
<td>(See Foundries.)</td>
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<tr>
<td>Machinery—</td>
<td></td>
</tr>
<tr>
<td>Dealers, agents or distributors or brokers</td>
<td>$25.00</td>
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<tr>
<td>NOTE—Merchants paying merchants tax of</td>
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<tr>
<td>26% or over exempt</td>
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<tr>
<td>Manufacturing—each operator</td>
<td>$5.00</td>
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<tr>
<td>Manufacturers, not otherwise specifically</td>
<td></td>
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<tr>
<td>licensed herein, making gross sales up to</td>
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<tr>
<td>$25,000.00</td>
<td>$25.00</td>
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<tr>
<td>Gross sales from $35,001.00 to $50,000.00</td>
<td>$50.00</td>
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<tr>
<td>Gross sales over $50,000.00</td>
<td>$100.00</td>
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<tr>
<td>Manufacturing of Card Clothing</td>
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<tr>
<td>Mattresses, etc.</td>
<td>$25.00</td>
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<tr>
<td>Mattresses Factories</td>
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<tr>
<td>100%</td>
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<tr>
<td>Marbles, etc.</td>
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<tr>
<td>Marbles and Stone Yards.</td>
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<tr>
<td>Dealers in tombstones and monuments</td>
<td>$25.00</td>
</tr>
<tr>
<td>Meat, Retail</td>
<td></td>
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<tr>
<td>Annual gross sales:</td>
<td>$15.00</td>
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<tr>
<td>Over $5,000.00 at the rate of 50¢ per $1,000.00</td>
<td>$15.00</td>
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<tr>
<td>Meat—</td>
<td></td>
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<tr>
<td>Wholesale dealers in meats</td>
<td>$50.00</td>
</tr>
<tr>
<td>Picking houses, Agents or Branches</td>
<td>$200.00</td>
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<tr>
<td>Medicine Manufacturers—</td>
<td></td>
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<tr>
<td>Or compound of patent or proprietary medicines or drug specialties at wholesale</td>
<td>$150.00</td>
</tr>
<tr>
<td>Medicine Vendors or Peddlers—</td>
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<tr>
<td>Selling or advertising medicines or drugs,</td>
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<td>from alleys, vacant lots or going from place</td>
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<tr>
<td>to place, with or without fees or paid</td>
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<tr>
<td>attractions:</td>
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<tr>
<td>Per Week</td>
<td>$105.00</td>
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<tr>
<td>Per Day</td>
<td>$25.00</td>
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<tr>
<td>Merchandise Agents—</td>
<td>Exempt, State Revenue Act.</td>
</tr>
<tr>
<td>Merchandise Brokers—</td>
<td></td>
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<tr>
<td>Engaged in buying or selling merchandise on commission</td>
<td>$35.00</td>
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<tr>
<td>With warehouse</td>
<td>$50.00</td>
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<tr>
<td>Merchants and Dealers—Retail—</td>
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<tr>
<td>Doing any kind of business at retail or</td>
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<tr>
<td>not herein specifically taxed by this</td>
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<tr>
<td>ordinance shall pay for each store or place</td>
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<tr>
<td>of business the following graduated tax on</td>
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<tr>
<td>all annual gross sales:</td>
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<tr>
<td>Gross sales up to $20,000.00</td>
<td>$10.00</td>
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<tr>
<td>All over $20,000.00 at the rate of 50¢ per</td>
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<td>thousand.</td>
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<tr>
<td>Merchandises, Wholesale and Jobbers—</td>
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<tr>
<td>Doing any kind of business at wholesale</td>
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<tr>
<td>not herein specifically taxed by this</td>
<td></td>
</tr>
<tr>
<td>ordinance shall pay for each store or place</td>
<td></td>
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<tr>
<td>of business the following graduated tax on</td>
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<tr>
<td>annual gross sales with a minimum for first</td>
<td></td>
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<tr>
<td>$50,000.00</td>
<td>$50.00</td>
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<tr>
<td>In excess of $50,000.00 shall be taxed at</td>
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<td>the rates of 50¢ per $2,000.00.</td>
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<tr>
<td>Merchants, Itinerant, or Salesmen—</td>
<td></td>
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<tr>
<td>Selling as proprietor or agent in alley,</td>
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<tr>
<td>lot or any store room, goods, wares, or</td>
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<tr>
<td>merchandise on which an Itinerant tax is not</td>
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<tr>
<td>herein specifically imposed</td>
<td>$100.00</td>
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<tr>
<td>Merchants, Itinerant, or Dealers—</td>
<td></td>
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<tr>
<td>As proprietor or agent selling local</td>
<td></td>
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<tr>
<td>bankrupt or fire sales of any kind of</td>
<td></td>
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<tr>
<td>goods, wares, or merchandise, per week</td>
<td></td>
</tr>
<tr>
<td>$25.00</td>
<td></td>
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<tr>
<td>Merry-Go-Round—Subject to City Ordinance—</td>
<td></td>
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<tr>
<td>For Week</td>
<td>$10.00</td>
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<tr>
<td>(See Regulations—Section 2-1L.)</td>
<td></td>
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<tr>
<td>Milliners, and, or Millinery—</td>
<td></td>
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<tr>
<td>Retail</td>
<td>$25.00</td>
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<tr>
<td>Wholesale</td>
<td>$15.00</td>
</tr>
<tr>
<td>Mimesograph, Machine or Supplying—</td>
<td></td>
</tr>
<tr>
<td>Agents or dealers</td>
<td>Exempt</td>
</tr>
</tbody>
</table>
Many Leaders, Loan Companies—
Persons, firms, or corporations, lending money on personal secu-
rilizes, such as household and kitchen furniture, watches, jewelry,
automobile, etc., by mortgage, pledge, or otherwise (Pawnbrokers
excepted) ........................................ 100.00
Motion Picture Shows .................................... 212.50
When seating capacity is less than 999 .................................... 125.00
Motorcycle Dealers ......................................... 10.00
Motorcycle—
Registration fee ........................................... 1.00
Music Box or Machines, etc. ................................ 5.00
Newspaper—
Doing business on the following graduated tax on annual volume
of business:
Not exceeding $20,000.00 ..................................... 25.00
Not exceeding $40,000.00 ..................................... 35.00
Not exceeding $60,000.00 ..................................... 40.00
Not exceeding $50,000.00 ..................................... 50.00
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 .................................. 200.00
Newspaper or Magazine Distributors ................................. 25.00
Newstands—(Not allowed on streets) .............................. 25.00
In connection with other business ................................... 1.00
Novelties, Etc—
Dealers in novelties, souvenirs, curio, flags, balloons, etc........ 25.00
NOTE—Merchants paying license of $5.00 or more ................ Exempt
Ministerial novelty dealers ...................................... 4.00
Opticians—
Exempt, State Revenue Act.
Optometrists—
Exempt, State Revenue Act.
Organ Grinders—
Not allowed within three blocks of Independence Square, per day 10.00
21
Organ and Piano Dealers and Musical Instruments ..................... 5.00
Oriental Goods and Antique Furniture—
Distributor dealer ........................................ 200.00
Osteopath—
Exempt, State Revenue Act.
Overall Manufacturers ........................................ 10.00
Oyster and Fish Dealers—See Fish and Oysters.
P
Package Service—
By bicycle or motorcycle ........................................ 10.00
Painting Contractors—
Employing not over one ..................................... 10.00
Employing not over two ....................................... 15.00
Employing three or more ...................................... 25.00
Paper Hanger Contractor—Same as Painting Contractor.
Painters—Gypsies ............................................ 500.00
Other than Gypsies .......................................... 200.00
Provided, that the City Council may, in its discretion, refuse to
grant such license.
(See Regulations—Section 3-1.)
Parcel Delivery ............................................... 50.00
Paving Contractors—
Constructing streets, pavements, sidewalks, or other class of im-
provements (except building), shall before doing 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 improvement, as follows:
Not over $20,000.00 ........................................ 35.00
Not over $40,000.00 ........................................ 45.00
Not over $60,000.00 ........................................ 50.00
Not over $100,000.00 ....................................... 75.00
Not over $200,000.00 ....................................... 100.00
$200,000.00 to $300,000.00 ................................ 125.00
$300,000.00 to $500,000.00 ................................ 200.00
Over $500,000.00 ........................................ 250.00
Pawnbrokers .................................................. 200.00
NOTE—Exempt from tax on Pawn Dealers (See Regulations—
Section 4-a.)
Pennies, Cakes, Fio, Candies, Etc.—
Wholesale dealers or distributors, per truck or vehicle ............... 15.00
Peanut or Popcorn Resellers—
Each .......................................................... 10.00
Peddlers—
Selling or offering for sale any fresh fruits or vegetables from
cart, wagon, truck, souvenirs, 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 motor vehicle ........................................ 25.00
Peddlers—Farm Products .................................... 12.50
Applicant must first purchase and exhibit State License.
Other peddlers—on foot or with wagon—
(Notes Revenue Act.)
Farmers selling their own product exempt. 10.00
Penny Arcade or Parade .......................................................... 25.00
(See Regulations—Section 3-k.)
Photographs, Graphophones or Talking Machine—
Appliances or records and accessories ............................................ 5.00
Photographs ........................................................................... 15.00
Infrantry ($1,000.00 bind to be posted) ................................................... 25.00
Each agent, canvasser or solicitor (not proscribed) ................................. 25.00
Except those exempt by the State Revenue Act.
Phrenologists—Gypsies ....................................................... 500.00
Other than Gypsies ................................................................... 200.00
Physicians—
Exempt, State Revenue Act. ................................................................. 5.00
Piano or Organ Dealers .......................................................... 5.00
Pipe and Boiler Covers (Same as Plumbers)—
Pistols, Dealers in Pistols—
Every person, firm, or corporation who is engaged in the business of
keeping in stock, selling, and offering for sale of 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 shot, loaded carcês, iron
or metallic knuckles, or articles of a like kind .................................. 200.00
For Blank-Cartridge Pistols—
(a) If such person, firm, or corporation deal only in metallic car-
tridges, the tax shall be five dollars ($5.00).
Flaxing Mills—See Building Material Schedule.
Framer Contractors—Same as Painting Contractor.
Plumbers and Electricians—
Steam and Gas Fitters—
Employing not over one .............................................................. 10.00
Employing not over two ................................................................ 15.00
Employing three or more............................................................. 25.00
(See Section 4-c and e)
Pool Tables, Pocket Billiards, or Bagatelle Tables—
(Unless used for private amusement alone without charge.)
Each table measuring not more than 5 ft. wide and 4 ft. long .................. 5.00
Each table not more than 2½ ft. wide and 6 ft. long ............................... 10.00
First table not more than 3 ft. 6 in. wide and 6 ft. long ......................... 15.00
First table not more than 3½ ft. wide and 6 ft. long .............................. 20.00
First table more than 3½ ft. wide and 6 ft. long .................................. 25.00
On each table in excess of one, where above license is $15.00 or
more ............................................................................ 15.00
The above taxes shall apply whether the pool tables are operated
by slot or otherwise.
Provided that no person or persons under twenty-one years of
age be allowed to enter, or linger in a pool room, where billiards,
pool, bagatelle 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 at
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, without first being required by the management or attend-
ant 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 speci-
fied, who shall violate any provisions 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 provisions of this ordinance shall be guilty of a misdemeanor.
(See Regulations—Section 3-c.)
Miniature Tables—Same as Pool Tables.
Pressing Clubs or Dry Cleaning Plants—
Where not more than three persons employed ................................... 25.00
More than three employed .................................................................. 50.00
Non-resident pressing clubs or soliloquists ......................................... 15.00
Receiving stations one-half of parent establishment ............................. 10.00
Printing Establishments, Without Bindery—
Employing not more than one workman ........................................... 15.00
Employing not over two workmen .................................................... 25.00
Employing three or more workmen .................................................. 35.00
With bindery ............................................................................. 50.00
Trade shop .................................................................................. 25.00
Produce, Fruit or Vegetable Dealers—
Wholesale or Commission Merchants, annual gross sales:
Not over $50,000.00 .................................................................. 50.00
$50,000.00 to $175,000.00 .................................................. 75.00
Over $175,000.00 .................................................................. 100.00
Public Stereographers—
One person .............................................................................. 10.00
Each additional person ................................................................. 5.00
R
Radio Dealers—Radio or Parts—
Each Dealer or Agent for ............................................................ 2.50
Radio repair ............................................................................... 5.00
Real Estate Agents—Exempt—
Real estate auction sales, per sale ................................................... 12.50
Retailers—
Gills, lard, soap, etc. ................................................................... 100.00
Refrigerating Machinery—
Examinators, Frigilaters, etc. .......................................................... 100.00
Each dealer or agent .................................................................. 25.00
Exempt
Rental Collection Agents—Exempt—
Repair Shops—
One person .............................................................................. 10.00
Two persons ................................................................................. 15.00
Three or more ............................................................................. 25.00
24
Restaurants—
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 two dollars and fifty cents.

Buck Quarries
Agencies or sales offices in the City for quarries outside of the City, per truck

Beech Gardens
(See Regulations, Section 3-1.)
Subject to the approval of the Board.

Boating Houses—(See Hotels, also Tourist Camps)—

Beer Stamp Shop—
Or Manufacturers

Egg or Carpet Cleaners

8

Sand Dealers—
Agencies for sales office

Sandwich Manufacturers
Sandwiches Wrapped—Retail only

Scale Dealers—
Each dealer in or agent for

Seamstress—
Maintaining a place of business outside of residence, employing one or more assistants, shall pay a tax of

Second-Hand Dealers—
Except cash registers, sewing or adding machines, typewriters...
Buying and selling second-hand clothing or shoes

(See Regulations—Sec. 4-b.)

Securities Dealers in Stocks—
Notes, bonds, mortgages, etc.

Sheet Metal Workers—
Tin shops

Shop Work—
On gross sales less than $35,000.00
$25,000.00 to $55,000.00
$55,000.00 to $75,000.00
$75,000.00 to $100,000.00
Over $100,000.00

75c per $1,000.00

Sewing Machine Dealer or Agent—
Exempt, State Revenue Act.

Shooting Galeries 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)...

(See Regulations, Section 3-a.)

Shoe Repair Shop—
One man

Two men

More than two men

Shoe Shine Parlers—
Each chair, stand or operator

Shoe on streets not allowed.

Sign Hangmen—Sign Erectors—
Constructing, Repairing, Repainting or Erecting any signs on walls, buildings, roofs, or hanging or supported signs over streets or sidewalks, any and all work in which is used ladders or scaffolding

(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 Hangmen license

(This license is in addition to Sign Hangmen or Sign Erecting when such work is done.)

Sidewalk Contractors—
Constructing sidewalks, pavements, 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 current prices or estimated cost of such improvements. Scale same as contractors.

Silk Mfg., or Rayon Mfg.—
Green silk up to $100,000.00
Over $100,000.00

Skating Rinks

Soft Drink Bottles

Slot Machines and Slot Locks—
No license tax shall be charged upon or issued for a slot machine illegal under the State Law, but this same schedule to apply to any not illegal.

Each Music Machine

Each Amusement game or device requiring deposit of less than five cents

Each Amusement game or device requiring deposit of five cents and not more than nine cents

Each Amusement game or device requiring deposit of not less than ten cents and not more than twenty-one cents

Each Amusement game or device requiring deposit of not less than twenty-five cents and not more than fifty-nine cents

Each Amusement game or device requiring deposit of not less than sixty-five cents and not more than ninety-nine cents

Each Amusement game or device requiring deposit of not less than one dollar and over

Each Weighting machine

Each 5c Food Vending or Merchandise machine

Machines vending peanuts or candy with 50c or more peanuts

Annual operator’s license tax on machines vending cigarettes

25.00

10.00

2.50

2.00

5.00

3.00

10.00

25.00

25.00

125.00

150.00

200.00

1.50

.50

10.00
<table>
<thead>
<tr>
<th>Service</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seda Fountains</td>
<td>5.00</td>
</tr>
<tr>
<td>Sprinkling System or Elevators: Selling and or installing</td>
<td>20.00</td>
</tr>
<tr>
<td>Repairing or servicing only</td>
<td>25.00</td>
</tr>
<tr>
<td>Stable Livery and Feed</td>
<td>10.00</td>
</tr>
<tr>
<td>Steam Fitting Contractors—Same as Plumbers—</td>
<td></td>
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<tr>
<td>Storm Sewer Contractors—Constructing storm sewers, sewers or other class of improvements except building shall before doing any such work procure from 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.</td>
<td></td>
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<tr>
<td>Switchback Railway or Trolley Carriage.— (See Regulations—Section 3-1.) T</td>
<td></td>
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<tr>
<td>Tailsor</td>
<td>25.00</td>
</tr>
<tr>
<td>Tailor who takes measurements for clothes and has same made elsewhere than in his own shop</td>
<td>10.00</td>
</tr>
<tr>
<td>Telegraph Companies—</td>
<td>50.00</td>
</tr>
<tr>
<td>State Revenue Act</td>
<td></td>
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<tr>
<td>Telephone Companies—</td>
<td></td>
</tr>
<tr>
<td>Exempt, State Revenue Act.</td>
<td></td>
</tr>
<tr>
<td>Theaters, Playhouse, Opera House or Vaudeville— (See Regulations—Section 3-1.)</td>
<td>212.50</td>
</tr>
<tr>
<td>Seating capacity less than 500</td>
<td>120.00</td>
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<tr>
<td>Tile Manufacturers</td>
<td>50.00</td>
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<tr>
<td>Manufacturers paying above license not subject to contractors license</td>
<td></td>
</tr>
<tr>
<td>Tin Shop or Metal Workers</td>
<td>50.00</td>
</tr>
<tr>
<td>Tobacco, Cigarette and Cigar Dealers at Retail or Wholesale— Annual gross sales not more than $1,000.00</td>
<td>5.00</td>
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<tr>
<td>Over $1,000.00</td>
<td>10.00</td>
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<tr>
<td>Tourist Homes</td>
<td></td>
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<tr>
<td>Tourist Homes, Tourist Camps or Boarding Houses advertising for transient patronage, with or without dining room service, having five rooms or less</td>
<td>5.00</td>
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<tr>
<td>Having more than five rooms for each room</td>
<td>1.00</td>
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<tr>
<td>Towel or Linen Supply Service— Same as Laundries</td>
<td></td>
</tr>
<tr>
<td>Trading Stamps</td>
<td>50.00</td>
</tr>
<tr>
<td>Trousers Manufacturers</td>
<td>50.00</td>
</tr>
<tr>
<td>Typewriting, Machines and Supplies— Agents or dealers—exempt.</td>
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<tr>
<td>Undertakers or Embalmers</td>
<td>100.00</td>
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<td>VT</td>
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<tr>
<td>Vaudeville Shows</td>
<td></td>
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<tr>
<td>Vaudeville, Theaters, Playhouse, Opera Houses: Seating capacity less than 500 (Regulation Section 3-1.)</td>
<td>120.00</td>
</tr>
<tr>
<td>Vegetables, Fruit or Produce Dealers— Wholesale or Commission Merchants, annual gross sales: Not over $20,000.00</td>
<td>50.00</td>
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<tr>
<td>$20,001.00 to $25,000.00</td>
<td>75.00</td>
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<tr>
<td>$25,001.00 to $30,000.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Vehicle, Dealers in Any Horse-Drawn Vehicle— Annual gross sales not more than $5,000.00</td>
<td>10.00</td>
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<tr>
<td>From $5,000.00 to $10,000.00</td>
<td>25.00</td>
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<tr>
<td>Over $10,000.00</td>
<td>50.00</td>
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<tr>
<td>Warehouse—</td>
<td></td>
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<tr>
<td>Storage or transfer warehouse: Gross receipts up to $25,000.00</td>
<td>5.00</td>
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<tr>
<td>$25,001.00 to $30,000.00</td>
<td>10.00</td>
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<tr>
<td>Over $30,000.00</td>
<td>15.00</td>
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<tr>
<td>Washing Machines— Each dealer or agent—exempt.</td>
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<tr>
<td>Wash and Jewelry Repairers—</td>
<td>10.00</td>
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<tr>
<td>Employing no help</td>
<td>5.00</td>
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<tr>
<td>Waste Mills—</td>
<td></td>
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<tr>
<td>Dealers in damaged cotton or cotton produce: Gross sales up to $15,000.00</td>
<td>25.00</td>
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<tr>
<td>$15,001.00 to $25,000.00</td>
<td>20.00</td>
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<tr>
<td>$25,001.00 to $30,000.00</td>
<td>15.00</td>
</tr>
<tr>
<td>Over $30,000.00</td>
<td>10.00</td>
</tr>
<tr>
<td>Waste Paper— Dealers in (Licensed junk dealers excepted) Collective on foot or with push cart, having no regular place of business</td>
<td>5.00</td>
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<tr>
<td>Weighting Machines—</td>
<td></td>
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<tr>
<td>Requiring one cent deposit</td>
<td>1.25</td>
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<tr>
<td>Welders</td>
<td>25.00</td>
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<tr>
<td>Wine License—May 1st to May 31st— On premise</td>
<td>15.00</td>
</tr>
<tr>
<td>Off premise</td>
<td>10.00</td>
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<tr>
<td>Wholesale wine</td>
<td>37.50</td>
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<tr>
<td>Chain Stores—per State Revenue Act</td>
<td></td>
</tr>
<tr>
<td>Wood Yards</td>
<td>10.00</td>
</tr>
</tbody>
</table>

**MISCELLANEOUS**

| Business, Trade, Profession, Game Devices— Or other undertakings, prosecuted for profit or gain, not taxed herein | 25.00 |
| Per Quarter                   | 15.00 |
| Per Month                     | 10.00 |
| Per Day                       | 5.00  |

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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 on of 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:

C. W. TILLET, City Attorney.

Read, approved, and adopted this the 4th day of June, 1941.

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 E. McCONNELL, Clerk.