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A regular meeting of the City Council was held in the Council Chamber of the City Hall at 4:00 o'clock P. M., Wednesday, June 8, 1938, with Mayor Pro Tem Albea presiding, and Councilmen Barter, Durham, Griswold, Hovis, Hudson, Huntley, Nance, Sides and Wilkinson being present.

Absent: Mayor Douglas and Councilman Little.

APPROVAL OF MINUTES.

On motion of Councilman Hudson, seconded by Councilman Hovis, the minutes of the June 1st. meeting were approved as read.

CONTRACT FOR WROUGHT IRON PIPE AWARDED TO GRINNELL COMPANY, INC.

On motion of Councilman Hudson, seconded by Councilman Sides and unanimously carried, contract was awarded to Grinnell Company, Inc., for furnishing one car of Genuine Wrought Iron Pipe for the Water Department, at a total price of \$3,500.00, and the Mayor and Clerk were authorized to sign the contract.

Bids received on this material were as follows:

Grinnell Company, Inc.	\$ 3,500.00
Crane Company	3,601.80
Textile Mill Supply Co.	3,601.80
American Hardware & Eqpt. Co.	3,601.80
Hajoca Corporation	3,601.80

CONTRACT FOR PENETRATION ASPHALT TO EMULSIFIED ASPHALT REFINING COMPANY.

On motion of Councilman Wilkinson, seconded by Councilman Huntley, contract for one car of Penetration Asphalt for surface treatment on City streets, was awarded to the lot bidder, Emulsified Asphalt Refining Company, at a total delivered price of \$536.00, and the Mayor and Clerk were authorized to sign the contract.

Bids received were as follows:

Emulsified Asphalt Refining Co.	\$ 536.00
American Bitumuls Company	537.60
Shell Union Oil Company	612.00
J. B. Hunt & Sons, Inc.	617.60

CONTRACT TO J. L. WIGGINS & SON LUMBER COMPANY ON ONE CAR 8" TERRA COTTA PIPE.

On motion of Councilman Huntley, seconded by Councilman Wilkinson, the Mayor and Clerk were authorized to sign a contract with J. L. Wiggins & Son Lumber Company for furnishing one car of 8" Terra Cotta Pipe for use on various sewer projects in the City of Charlotte, at a total delivered price of \$325.50.

The following bids were received on this material:

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J. L. Wiggins & Son Lbr. Co.	\$325.50
Charlotte Lumber Corp.	338.52
Doggett Lumber Company	338.52
Tucker-Kirby Company	351.54
Cathey Lumber Company	351.54
Caldwell Constr. Company	351.54
Wearn Lumber Company	351.54
W. S. Dickey Clay Mfg. Co.	351.54

PURCHASE OF BONDS FOR SINKING FUND ACCOUNT.

On motion of Councilman Sides, seconded by Councilman Durham the City Treasurer was authorized to purchase \$1,000.00 City of Fayetteville, N.C., 5½% Street Improvement Bond, maturing April 1, 1939, to yield 2%, for the Sinking Fund Account, subject to the approval of the Local Government Commission.

REQUEST FOR PRO-RATING LICENSE OF SOUTHEASTERN EXPRESS COMPANY DENIED.

The City Manager presented a request from the Collector of Revenue for ruling on the pro-rating of license prior to the expiration of the license period and read a letter received from the Southeastern Express Company, in which they stated that they were expecting to merge with the American Railway Express Company and asked to be permitted to pay only a half year's license.

Councilman Griswold moved that the request be granted but no second was received on this motion, and after discussion, Councilman Wilkinson, seconded by Councilman Durham, moved that the request be denied. Councilman Hudson offered a substitute motion that the matter be studied for one week and again brought before the Council, which was seconded by Councilman Griswold and failed to carry. Whereupon, Councilman Wilkinson's original motion was put to a vote and carried, with Councilman Griswold and Councilman Hudson voting "No".

REQUEST OF BOARD OF COUNTY COMMISSIONERS TO SHARE IN PURCHASE OF ARTIFICIAL LIMB FOR NEGRO BOY DENIED.

Mr. Marshall presented a letter received from Mr. Douglas Bradshaw, Secretary to the Board of County Commissioners, relative to the City bearing one-fourth of the cost of purchasing an artificial limb for a negro boy who lives within the City limits near the Incinerator, the State having agreed to pay one half the cost of the City and County would bear one-half. After discussion, it being brought out that the boy was injured while in a prison camp, Councilman Wilkinson moved that the request be denied and that the County Board be advised that the reason for doing so was that the City did not feel that it was involved in the accident and that it was a matter for the State and County to handle. Motion seconded by Councilman Sides and carried.

CONTRACT FOR PUBLISHING REVENUE ORDINANCE.

Bids having been received on publishing the Revenue Ordinance for the fiscal year 1938-39 and for printing 3,600 additional copies, as follows:

The Charlotte Observer	\$287.00
The Charlotte News Publishing Company	294.50

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Councilman Huntley moved that the contract be awarded to The Charlotte Observer, the low bidder, at the price of \$287.00, and that the Mayor and Clerk be authorized to sign the contract. Motion seconded by Councilman Griswold and carried.

CEMETERY DEEDS.

On motion of Councilman Huntley, seconded by Councilman Sides, the following cemetery deeds were approved:

Mrs. Mattie Reavis, Lot No. 119, Section "Y", Elmwood Cemetery	\$35.00
Perpetual care to Mrs. H. T. Pate on N.W. $\frac{1}{4}$ Lot No. 160, Sec. "U"	22.50
Ella Cunningham, Lot No. 6, Section "F", West Pinewood Cemetery	20.00

REPEAL OF BONDS.

The City Attorney recommended that the Street Improvement and Sanitary Sewer Bonds which were authorized last fall be repealed since the Supreme Court had ruled that they cannot be legally issued, and the following two ordinances were presented for passage.

Councilman Hovis introduced the following two ordinances and the same were read:

AN ORDINANCE REPEALING AN ORDINANCE
PASSED OCTOBER 6, 1937 ENTITLED "AN
ORDINANCE AUTHORIZING \$20,000 SANITARY
SEWER BONDS".

BE IT ORDAINED by the City Council of the City of Charlotte:

Section 1. That the ordinance passed October 6, 1937, entitled "An Ordinance authorizing \$20,000 Sanitary Sewer Bonds", be and the same is hereby repealed.

Section 2. That this ordinance shall take effect upon its passage.

AN ORDINANCE REPEALING AN ORDINANCE
PASSED OCTOBER 6, 1937 ENTITLED "AN
ORDINANCE AUTHORIZING \$210,000 STREET
IMPROVEMENT BONDS".

BE IT ORDAINED by the City Council of the City of Charlotte:

Section 1. That the ordinance passed October 6, 1937 entitled "An Ordinance authorizing \$210,000 Street Improvement Bonds", be and the same is hereby repealed.

Section 2. That this ordinance shall take effect upon its passage.

Upon motion of Councilman Hovis, made separately as to each of the foregoing two ordinances, and seconded in each case by Councilman Hudson and unanimously carried, the said two ordinances were read and were separately passed upon their first readings. The votes cast upon the first

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readings were as follows:

<u>Councilman</u>	<u>FIRST READINGS</u>	
	<u>Ordinance repealing an ordinance passed October 6, 1937 entitled "An ordinance authorizing \$20,000 Sanitary Sewer Bonds"</u>	<u>An ordinance repealing an ordinance passed October 6, 1937 entitled "An ordinance authorizing \$210,000 Street Improvement Bonds"</u>
Baxter	AYE	AYE
Durham	AYE	AYE
Griswold	AYE	AYE
Hovis	AYE	AYE
Hudson	AYE	AYE
Huntley	AYE	AYE
Nance	AYE	AYE
Sides	AYE	AYE
Wilkinson	AYE	AYE

Upon motion of Councilman Hovis, made separately as to each of the foregoing two ordinances, and seconded in each case by Councilman Hudson and unanimously carried, the rules were suspended as to each of the said two ordinances, and the said two ordinances were read and were separately passed upon their second readings. The votes cast upon the second readings were as follows:

<u>Councilman</u>	<u>SECOND READINGS</u>	
	<u>Ordinance repealing an ordinance passed October 6, 1937 entitled "An ordinance authorizing \$20,000 Sanitary Sewer Bonds"</u>	<u>An ordinance repealing an ordinance passed October 6, 1937 entitled "An ordinance authorizing \$210,000 Street Improvement Bonds"</u>
Baxter	AYE	AYE
Durham	AYE	AYE
Griswold	AYE	AYE
Hovis	AYE	AYE
Hudson	AYE	AYE
Huntley	AYE	AYE
Nance	AYE	AYE
Sides	AYE	AYE
Wilkinson	AYE	AYE

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Upon motion of Councilman Hovis, made separately as to each of the foregoing two ordinances, and seconded in each case by Councilman Hudson and unanimously carried, the rules were suspended as to each of the said two ordinances, and the said two ordinances were read and were separately passed upon their third and final readings. The votes cast upon the third and final readings were as follows:

Councilman	THIRD READINGS	
	Ordinance repealing an ordinance passed October 6, 1937 entitled "An ordinance authorizing \$20,000 Sanitary Sewer Bonds"	An ordinance repealing an ordinance passed October 6, 1937 entitled "An ordinance authorizing \$210,000 Street Improvement Bonds"
Barter	AYE	AYE
Durham	AYE	AYE
Griswold	AYE	AYE
Hovis	AYE	AYE
Hudson	AYE	AYE
Huntley	AYE	AYE
Nance	AYE	AYE
Sides	AYE	AYE
Wilkinson	AYE	AYE

REVENUE ORDINANCE ADOPTED FOR FISCAL YEAR 1938-39.

The Revenue Ordinance for the fiscal year 1938-39 was presented by the City Manager for adoption as this time, and after being read Councilman Wilkinson, seconded by Councilman Sides moved its adoption on first reading, which was unanimously carried. On motion of Councilman Wilkinson, seconded by Councilman Sides, the rules were suspended and the ordinance was placed on second reading and adopted. The rules were suspended and the ordinance placed on third and final reading and on motion of Councilman Wilkinson, seconded by Councilman Sides was unanimously adopted on third and final reading, as follows:

SEE PRINTED PAGES

REVENUE ORDINANCE

LEVYING, ASSESSING, IMPOSING AND DEFINING THE LICENSE AND PRIVILEGE TAXES OF THE CITY OF CHARLOTTE FOR THE FISCAL YEAR BEGINNING JULY 1, 1938, AND ENDING JUNE 30, 1939

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, 1938, to the thirtieth day of June, 1939, 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 Revenue. The payment of any particular tax herein imposed shall not relieve the party paying same from liability for any other tax specifically imposed for any other business conducted by such person.

SECTION 2

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

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

SECTION 3

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

- b. Owners and Drivers of For Hire Vehicles and Public Conveyance.
- c. Keepers of Billiard, Pocket Billiard, or Bagatelle Tables.
- d. Bowling Alleys, or Alleys of like kind.
- e. Shooting Galleries.
- f. Cane Boards, Jingle Boards, or Knife Racks.
- g. Penny Arcades.
- h. Merry-Go-Rounds, Ferris Wheels, Switchbacks, or Roller Coasters.
- i. Or any kind of table, stand, place, or game kept in a house or room used or connected with a hotel or restaurant.

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- l. Lunch Counters or Restaurants.
- j. Carnivals, Theaters, Motion Picture Shows, Vaudeville Shows, Dance Halls, Roof Gardens, or Menageries.
- k. Fortune Tellers, Mind Readers, Phrenologists, Palmists or Gypsy Bands.
- m. Hotels, Lodging-Houses, or Boarding-Houses.
- n. Soft Drinks.
- o. Junk Dealers.
- p. Pressing Clubs.
- q. Pawnbrokers.
- r. Second-Hand Dealers.
- s. Gasoline Oil Filling Pipes, Service Tanks, or pumps.
- t. A license may be refused for any business enumerated in the preceding section unless the City Council shall be satisfied that the applicant, or the proposed manager is a person of good moral character, and fit and proper person to conduct such business; and unless it shall also be satisfied that the place proposed is a suitable place for the conduct of such business.

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 such licensee, his or its servants, agents, or employees, of all ordinances now in force or hereinafter enacted relating to such business, and further conditioned to save the City harmless from damages arising from the negligence of such licensee or agents, servants or employees thereof and otherwise as the Council may determine.

- | | |
|--|------------|
| a. Pawnbrokers | \$1,000.00 |
| b. Junk Dealers | 1,000.00 |
| c. Electrical Contractors | 1,000.00 |
| d. Electric Sign Contractors and Hangers. | 1,000.00 |
| e. Plumbing Contractors | 1,000.00 |
| f. Sign Board Erectors | 1,000.00 |

SECTION 5

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

SECTION 6

Where the amount to be paid for license depends upon the amount of gross sales or receipts, or other facts to be ascertained, it shall be the duty of persons applying for license to render to the Collector of Revenue a sworn statement of such gross sales or receipts during the preceding months, 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, 1938, and the tax on such business is based upon gross sales or receipts or facts to be ascertained the license shall be assessed upon the probable gross sales or receipt during a term of one year; or if the amount of tax to be paid is determined by other facts to be ascertained, then a sworn statement as to such facts shall be made and the license based thereon. Provided, however, that the Collector of Revenue shall have the right at any time during the period covered by any license to require of such licensee additional sworn statement as to the sales, and receipts or other determining facts of such business and an additional license tax shall be paid in accordance therewith.

SECTION 7

When any business is begun after July 1, 1938, the tax in such case may be reduced in proportion to the number of full quarters that have elapsed since July 1, 1938, 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 employee shall violate any ordinance or law relative to such business, or be convicted of crime, or if, in the judgment of the Council, the license does, by reason of its nature or the manner or place in which it is conducted, constitute a nuisance, or is a menace to good order, or to public health, safety, or 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 Confederate Veterans for peddling, provided such peddling is done on foot, and not from any vehicle, or by special order of the City Manager exempting such poor and infirm persons as he may deem worthy of exemption.

SECTION 11

The license tax imposed by this ordinance, except as otherwise herein specifically provided shall not apply when the entire proceeds are for an organized church, religious or fraternal organization, provided such organization shall apply to the City Manager and secure a Charity permit.

SECTION 12

That each owner of any vehicle, private or for hire, public dray, taxi, truck, or other vehicle for which license is issued, shall display on such vehicle a metallic sign to be furnished by the city at \$1.00 each.

SECTION 13

That upon satisfactory proof that any such metal sign or tag has been lost or destroyed, the Collector of Revenue shall furnish a duplicate upon payment of a fee of fifty cents.

SECTION 14

That every person who shall violate any provision of this ordinance, or carry on any business, trade, or a vocation, or profession, on which a license has been fixed, without having first paid the tax and received a license, shall be liable to a penalty of fifty dollars for each offense, and each day said business shall be carried on shall constitute a separate and distinct offense.

SECTION 15

All license taxes imposed by this ordinance shall be due and payable in advance, and if any person shall fail to pay any license tax required by this ordinance by Aug. 1, 1938, five per centum per month of the amount of such license, shall be

added to the tax required, and no license shall be granted until the license tax plus the five per centum thereof has been paid. The addition of the five per centum per month on the amount of said license tax shall not exempt the delinquent from the penalties herein prescribed in case of delinquency.

SECTION 16

LICENSE SCHEDULE

A	
Abattoir—	
Or slaughter house	\$ 100.00
Asbestos Mfg.	100.00
Accountants—	
Exempt, State Revenue Act.	
Adding Machines—	
Each dealer in or agent for	Exempt
Advertising—	
Every person firm or corporation who or which is engaged in the business of outdoor advertising by means of signboards, poster boards or printed bulletins or any other outdoor advertising devices erected upon grounds, wall or roofs of buildings, or other advertising Sec. 4-j	50.00
Bill posters or sign tackers, per day	5.00
Section 351 City Code Amended to read as follows:	
It shall be unlawful for any persons, firm or corporation to deposit in, paste on or attach to any automobile any advertising matter or deposit in any street, sidewalk or gutters of the City any trash, rubbish, broken glass, tin-cuttings, fruit peelings or refuse, ashes, waste or loose paper.	
Agents Manufacturers or Agencies—	
Not specifically taxed herein.....	25.00
Agricultural Machinery—	
Manufacturers or Distributors.....	200.00
Amusements—	
Per day	25.00
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 or 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.	
Antique Furniture and Oriental Goods—	
Itinerant dealer	300.00
Armature Winder and Brazers—	
One helper or more.....	50.00
Architects—	
Exempt, State Revenue Act.	
Attorneys—	
Exempt, State Revenue Act.	
Auctioneers—	
Resident	25.00
Itinerant, per week.....	50.00
Itinerant, per day.....	25.00

Auctioneers of Jewelry—	
Per day \$25.00 and bond of \$5,000.00 — See City Code Sec. 487-b	
Auto Body, Truck and Wagon builders.....	100.00
AUTOMOTIVE INDUSTRIES—	
Automotive Service Stations—	
Every person, firm or corporation engaged in the serving or storing of motor vehicles, trailers, or semi-trailers, or engaged in servicing, selling or delivering to the user or consumer of parts, tires, tools, batteries, electrical equipment, automotive accessories, equipment or supplies, motor fuels or lubricants any or all of the above. Provided that such license tax shall be paid for each place of business so operated or maintained, each.....	12.50
In addition to the above a special tax for each curb or sidewalk pump shall be charged in the amount of.....	25.00
Motorcycle Dealers or Service Places—	
Every person, firm or corporation engaged in 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 of.....	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.....	50.00
License Tags—	
From January 1-39 through December 31-39.	
Registration metal tag for front of cars, trucks, taxicabs and other motor vehicles	1.00
Assembling and Finishing Plants—	
Assembling automobile or truck parts into automobile or truck and finishing same ready for market.....	500.00
Awning and Tent Makers and or Installing.....	15.00
B	
Baby Feeding Stations.....	25.00
Baggage Manufacturer	10.00
Bagging 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
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Bakeries—	
Bakeries Manufacturers—Bakery Products, Wholesale	100.00
Retail	25.00
Pies, Cakes, Cookies.....	25.00
Balloons, Flags, Novelties or Souvenirs—	
Per Quarter	25.00
Per Week	10.00
Per Day	3.00
Bankrupt or Fire Stock—	
Every itinerant salesman or merchant who shall expose for sale either on the street or in a house rented temporarily for that purpose any goods, wares or merchandise, bankrupt stock, or fire stock, not being a regular merchant in the city shall apply for in advance and procure a license for the privilege of transacting such business, and shall pay for such license a tax of Three Hundred Dollars	300.00
Banks, Trust Companies, Morris Plan Banks or Companies Doing a Similar Business—	
Morris Plan or Industrial Banks—With total resources as of Dec. 31st last:	
Less than \$250,000.....	37.50
\$250,000 and less than \$500,000.....	75.00
\$500,000 and less than \$1,000,000.....	112.50
\$1,000,000 and less than \$2,000,000.....	150.00
\$2,000,000 and less than \$5,000,000.....	225.00
\$5,000,000 and over.....	300.00
Barber Colleges	25.00
Barber Shops—each chair whether used or not.....	2.00
Beauty Parlors—each operator	5.00
Beer License—From May 1st to May 1st—	
"On premises"	15.00
"Off premises"	10.00
(Chain stores per State Revenue Act.)	
Belted Manufacturers—	
Gross sales up to \$50,000.00.....	75.00
Over \$50,000.00	150.00
Bicycles—	
Each dealer or agent selling, renting or repairing.....	10.00
Billiards—See Pool Rooms	
Billing Machines	Exempt
Blacksmith or Horseshoe Shop—	
Doing Horseshoeing only.....	5.00
Doing work other than Horseshoeing.....	12.50
Blue Printing	25.00
Boarding Houses—	
Boarding Houses—who do no advertising having a seating capacity of a dining room in excess of sixteen seats shall pay a tax of \$5.00 plus fifty cents per seat of dining room seating capacity.	
Book Agents	Exempt
Bookbinders	35.00
With printing license.....	50.00
Boot Black Stands—(See Shoeshine Parlors.)	

Bottlers—		
Buyers of second-hand bottles (buying milk bottles prohibited)....		10.00
Manufacturers, Producers, Bottlers and Distributors of Soft Drinks—		
(a) Every person, firm, corporation, or association manufacturing, producing, bottling, and or distributing in bottles or other closed containers soda water, coca-cola, pepsi-cola, chero-cola, ginger-ale, grape and other fruit juices or imitations thereof, carbonated, or malted beverages and like preparations, commonly known as soft drinks, shall apply for and obtain from the City a license for the privilege of doing business in the City and shall pay for such license the following tax for each place of business.		
Low-Pressure Equipment—		
Where the machine or the equipment is used in the manufacture of the above-named beverages is a:		
36 spouts, or greater capacity, low-pressure filler.....		150.00
32 and less than 36 spouts, low-pressure filler.....		125.00
24 or less than 32 spouts, low-pressure filler.....		112.50
18 and less than 24 spouts, low-pressure filler.....		87.50
12 and less than 18 spouts, low-pressure filler.....		62.50
High-Pressure Equipment—		
Where the machine or the equipment unit used in the manufacture of the above-named beverages is a Royal (8-head), Shields (6-head), Adriance (6-head), or other high-pressure equipment having manufacturer's rating capacity of over sixty bottles per minute		150.00
Royal (4-head), Adriance (2-head), Shields (2-head) (full equipment having manufacturer's rating capacity of over fifty and less than sixty bottles per minute.....		125.00
Royal (4-head), Adriance (2-head), Shields (2-head), full (automatic, or other high-pressure equipment having manufacturer's rating capacity of more than forty and less than fifty bottles per minute		112.50
Dixie (automatic), Shields (2-head) hand (feed), Adriance (1-head), Calleson (1-head), Senior (high-pressure), Junior (high-pressure), or Burns or other high-pressure equipment having manufacturer's rating capacity of more than twenty-four bottles and less than forty bottles per minute.....		37.50
Single-head Shields, Modern Bond (power), Baltimore (semi-automatic), and all other machines or equipment having manufacturer's rating capacity of less than twenty-four bottles per minute and all foot-power bottling machines... ..		25.00
Provided that any bottling machine or 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 his or its bottling plant or place of manufacture more than one bottling machine or equipment unit then such person, firm, corporation, or association shall pay the tax as herein specified upon every such bottling machine or equipment unit, whether in actual 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 therein the tax levied under this subsection shall not apply.		

Aerated, mineral, or other waters, selling or delivering in the City		25.00
Itinerant dealers selling or delivering to retailers bottled soft drinks or waters. per truck.....		25.00
Bowling Alleys—		
(Whether used or not.) Each Alley.....		12.50
Brick Dealers—		
Manufacturers, dealers, or agents for the sale of brick.....		35.00
Broadcasting Stations—Exempt.		
Brokers, Agents or Factors—Buying or Selling—		
Contracting for or buying cotton on commission.....		35.00
Contracting for or buying yarns.....		35.00
Contracting for or buying merchandise.....		35.00
With warehouse		50.00
Contracting for or buying waste.....		35.00
Pawn		150.00
(Exemption from tax on pistol dealer.)		
(See Regulations, Section 3-q and 4-a.)		
Building and Loan Associations.....		Exempt
Building Contractors—		
For the purpose of this ordinance, a building contractor is defined to be one who, for a fixed price, commission, fee or wage, 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 any one who shall engage in constructing or superintending the construction of any building structure or any improvements above mentioned in the City of Charlotte costing \$100.00 or more shall be deemed and held to have engaged in the business of building contractor and shall pay a license of.....		20.00
Building Material and Lumber—		
Each dealer in lumber and building material shall pay on each place of business the following graduated tax:		
On annual gross sales with the minimum.....		50.00
For the first \$100,000.00.....		.50c per 1,000.00
In excess of \$100,000.00.....		.50c per 1,000.00
But the maximum shall not exceed \$500.00.		
Busses—		
Public Utility Companies operating street railways or motor busses in the City of Charlotte (such as Duke Power Co.).....		2,000.00
C		
Cabinet or Furniture Repairing Shop—Same as Repair Shop.		
Cakes and Crackers—		
Depots, agencies or branches of manufacturers; annual gross sales:		
Not exceeding \$50,000.00.....		150.00
Over \$50,000.00		200.00
Candy or Confectionery Manufacturers or Dealers—		
Subject to Merchants' Tax, retail, or wholesale.		
Cane Board, Knife Racks, Sticking Machines—		
Or similar devices not herein elsewhere specifically licensed, each:		
Per Quarter		100.00
Per Day		25.00
(See Regulations—Section 3-f.)		

Card Clothing—	
Manufacturing	100.00
Carnival Companies, Etc.—As defined by State Act Subject to City Ordinance—	
Per week or part thereof.....	200.00
Provided that when a person, firm or corporation exhibits only riding devices which are not a part of, nor used in connection with any carnival company shall be taxed ten dollars (\$10.00) per week for each such riding device.	
Carpet or Rug Cleaning.....	25.00
Cash Registers	Exempt
Casket Manufacturers	150.00
Cement Block—	
Tile or Cement Pipe manufacturer.....	50.00
Check Protectors or Protectographs.....	Exempt
Chiropractics	Exempt
Chain Stores or Branch Stores—	
Each store over one.....	50.00
(In addition to merchants' tax.)	
Cigars, Cigarettes and Tobacco (Wholesale or Retail)—	
Less than \$1,000.00.....	5.00
Over \$1,000.00	10.00
Cigars—	
Manufacturers, Exempt, State Revenue Act.	
Circuses—	
Circuses, Menageries, Wild West, Dog and Pony Shows, and like amusements:	
Traveling on railroads and requiring transportation of:	
Not more than two cars.....	15.00
Three to five cars, inclusive.....	22.50
Six to ten cars, inclusive.....	45.00
Eleven to twenty cars, inclusive.....	62.50
Twenty-one to thirty cars, inclusive.....	87.50
Thirty-one to fifty cars, inclusive.....	125.00
Over fifty cars.....	150.00
And on each side show in connection with above.....	7.50
(If traveling otherwise than by railroad see State Revenue Act.)	
Such shows and or exhibition traveling by automobiles trucks or other vehicles other than railroad cars and requiring transportation by:	
Not over two vehicles.....	3.75
Three to five vehicles.....	5.00
Six to ten vehicles.....	7.50
Eleven to twenty vehicles.....	10.00
Twenty to thirty vehicles.....	20.00
Thirty to fifty vehicles.....	27.50
Over fifty vehicles, per vehicle in excess thereof.....	2.50
Civil Engineers—	
Exempt, State Revenue Act.	
Clairvoyants—Gypsies	500.00
Other than Gypsies	200.00
Provided that the City Council may, in its discretion, refuse to grant such license (See Regulations—Section 3-k).	

Clothes Dyeing	25.00
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.....	75.00
But if such wholesale dealer shall also sell coal or coke in less than carload lots, he shall not be subject to the retailer's license provided in sub-section (b) hereof.	
(b) Retail—Every person, firm or 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.....	75.00
(c) Any person, firm or corporation who has paid either a wholesale 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 place to place shall pay on each such truck or vehicle a license tax of, per annum.....	5.00
(d) Any person, firm or corporation soliciting orders for pool cars of coal to be distributed without profit—subject to coal dealers license.	
Cold Storage Plants—	
Gross receipts of \$5,000 or less.....	25.00
Gross receipts of \$5,001 to \$50,000	50.00
All over \$50,000 at \$1.00 per thousand.	
Collection or Claim Agencies—	
Every person engaged in the business of operating for profit a collection agency for the purpose of collecting bills, notes, or any other indebtedness from one person in favor of another, shall pay a license tax of.....	50.00
Commission Brokers, Merchandise—	
Engaged in buying or selling merchandise on commission	35.00
With warehouse	50.00
Confetti—	
Not allowed to be sold, or thrown on any person, street, or sidewalk in the City.	
Contractors—	
Constructing streets, pavements, sidewalks, sewers, storm sewers, bridges, railroads, grading, excavating or other class of improvements (except buildings), shall before doing any such work procure from the City Engineer a permit to do same, which permit shall not be granted until the tax is paid in accordance with the following graduated schedule, based upon the contract price or estimated cost of such improvements as follows:	
Not over \$20,000.00.....	25.00
\$20,001.00 to \$40,000.00.....	30.00
\$40,001.00 to \$65,000.00.....	40.00
\$65,001.00 to \$100,000.00.....	50.00
\$100,001.00 to \$150,000.00.....	75.00
\$150,001.00 to \$200,000.00.....	100.00
\$200,001.00 to \$300,000.00.....	150.00
\$300,001.00 to \$500,000.00.....	200.00
Over \$500,000.00.....	50c per 1,000.00
Cotton Buyers and Sellers on Commission—	
(1) Every person, firm or corporation who or which engages in the business of buying and selling on commission any cotton,	

grain, provisions or other commodities, either for actual spot, or instant delivery, shall apply for and procure from the City a license for the privilege of transaction such business in this City and shall pay for such license a tax of.....	35.00
(2) Every person, firm or corporation who or which engages in the business of buying or selling any cotton, grain, provisions, or other commodities, either for actual spot, instant or future delivery, and also maintains and, or operates a private or leased wire and or ticker service in connection with such business, shall apply for and procure from the City a license for the privilege of transaction such business in this City and shall pay for such license the following tax.....	50.00
Cotton—Compress—Gins and Mills—	
Compress, each with warehouse.....	150.00
Cotton Gins, each.....	5.00
Mills having not over 5,000 spindles and looms combined.....	50.00
Having from 5,000 to 10,000 combined.....	75.00
Having over 10,000 combined.....	100.00
Having no spindles and not over 250 looms.....	50.00
Having from 250 to 500 looms.....	75.00
Having over 500 looms.....	100.00
Cottonseed Dealers	50.00
Cottonseed Oil Mills—	
Each press	15.00
Cotton Storage Warehouse—See Warehouse.	
Cotton Waste—See Waste Mills.	
Coupon—Coupon Books—	
Each place of business selling coupons, coupon books, or pledge for merchandise or service.....	10.00
And in addition thereto—for each person selling.....	2.00
Curb Market—	
Privately operated—Minimum \$25.00 and each stall over twenty-five, \$1.00 per stall.	

D

Dance Halls	50.00
(See Regulations—Section 3-j.)	
Dental Laboratories—Dental Supplies	25.00
Dentists—	
Exempt, State Revenue Act.	
Detective Agencies—	
Subject to approval of Council.....	100.00
Directories and Maps—	
Compiling, Selling, or Delivering City Directories.....	100.00
Dog License Tag	1.00
Doughnut Shops	10.00
Selling to stores, same as bakeries.	
Dry Cleaning—	
Same as Pressing Club.	
Receiving stations	20.00
Duck Cloth Manufacturing	50.00
Drays—Horse Drawn	1.00
Dye House, for Dyeing Clothes (non-resident same)	25.00

Dyestuff and Chemicals—	
Dealer, Broker or Agent—on annual gross sales of less than \$250,000.00	50.00
From \$250,000.00 to \$500,000.00.....	100.00
From \$500,000.00 to \$750,000.00.....	150.00
From \$750,000.00 to \$1,000,000.00.....	200.00
From \$1,000,000.00 to \$1,500,000.00.....	300.00
Over \$1,500,000.00	400.00

E

Electric Light Companies—	
Furnishing electric light or power in the City.....	3,000.00
Electricians and Plumbers—	
Employing not over one.....	10.00
Employing not over two.....	15.00
Employing three or more.....	25.00
(See Section 4-c and e.)	
Electric Engineers—	
Exempt, State Revenue Act.	
Electric Fixture Hangers—See Regulation—Section 4-d	12.50
Elevators—	
Selling and or installing.....	50.00
Embalmers or Undertakers	100.00
Employment Agencies—	
Engaged in securing employment for persons and charging a fee, commission or other compensation.....	50.00
Engravers—Lithographers	25.00
Exhibitions or Exhibits—	
Not specially taxed herein, per day.....	5.00
(See Regulations—Section 3-j.)	
Express Companies—Motor and Railway—	
State Revenue Act.....	75.00
Excavating—See Contractors.	
Extermination—Termites	25.00

F

Factories—	
Pants or clothing.....	50.00
Feather Renovators and Carpet Cleaners	25.00
Feed and Livery Stables	10.00
Feed Mill—	
On annual gross sales with a minimum.....	50.00
For first \$100,000.00.....	.50c per 1,000.00
For next \$100,000.00.....	.35c per 1,000.00
In excess of \$200,000 shall be taxed at the rate of 25c per.....	1,000.00
But the maximum shall not exceed.....	500.00
Ferris Wheel—	
Per Week	10.00
(See Regulations—Section 4-h.)	

Fertilizer Plants—	
Dealers or Agents—gross sales:	
Not over \$50,000.00.....	200.00
Over \$50,000.00	250.00
Film Exchanges—	
Exempt, State Revenue Act.	
Film Delivery	50.00
Fire Insurance Companies—	
Exempt, State Revenue Act.	
Fish and Oyster Dealers—Retail.....	25.00
Dealers in connection with other business.....	10.00
Wholesale dealers same as wholesale merchants.	
Flags, Novelties, or Souvenirs—	
Not specifically licensed herein, per quarter.....	25.00
Per Week	10.00
Per Day	3.00
Florists or Nurserymen—	
Gross sales up to \$10,000.00.....	40.00
\$10,000.00 to \$15,000.00.....	75.00
Over \$15,000.00	100.00
And all other places of business selling shrubbery, plants, bulbs, etc., same tax as Florists.	
Flour Mills—	
Gross sales up to \$100,000.00.....	100.00
Over \$100,000.00	150.00
Flying Jenny (Merry-Go-Round)—	
Per Week	10.00
(See Regulations—Section 3-k.)	
Fortune Telling, Mind Readers, Palmists—	
Including Gypsy Bands, living in tents or otherwise, who practice the trade of coppersmiths, or who trade horses or mules or pretend to tell fortunes.....	500.00
Provided, that the Council may in its discretion, refuse to grant such license.	
Other than Gypsies.....	200.00
(See Regulations—Section 3-k.)	
Foundries, Machine Shops, Assembling and Finishing and Distributing Materials and Equipment—	
Employing no more than five persons.....	25.00
From five to ten persons.....	50.00
From ten to twenty-five.....	75.00
From twenty-five to fifty.....	100.00
From fifty to one hundred.....	150.00
From one hundred to two hundred.....	200.00
From two hundred to three hundred.....	300.00
From three hundred to four hundred.....	400.00
Over four hundred.....	500.00
Fruit Dealers, Retail—	
(Groceries Excepted)	25.00
Itinerants per quarter.....	50.00
Per week or less.....	20.00
Fruit, Vegetable, or Produce—	
Wholesale or Commission Merchants, annual gross sales:	
Not over \$50,000.00.....	50.00
\$50,001.00 to \$75,000.00.....	75.00
Over \$75,000.00	100.00

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Furs—	
Peddlers of furs.....	300.00
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 herein specifically licensed	25.00
Gas Companies—	
Furnishing gas for light or fuel, distributed under permit or franchise, through pipe lines in streets.....	3,000.00
Gasoline or Oil Pipe Lines—Annual—	
Laid in or across any public street, sidewalk, or alley, a tax of ten cents per lineal foot of such pipe line. Provided, however, that no such pipe line shall be laid without first obtaining a license or permit by the Board of Commissioners, which license or permit may be granted or refused in the discretion of the Board, in the interest of Public Safety or convenience.	
Golf, Miniature	20.00
Grading Contractors—See Contractors.	
Grocers—Retail (not including fresh meats)—	
Gross sales up to \$5,000.00.....	10.00
All over \$5,000.00 at the rate of 50c per thousand. See also Chain Stores.	
Gunsmiths or Locksmiths.....	20.00
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.	
Hatcheries	25.00
Heating Contractors—Same as Plumbers.	
Hides, Waste Paper Bags or Bones—	
Dealers in (Licensed junk dealers excepted).....	50.00
Horses, Mules, Cattle and Other Livestock—	
Resident dealer selling one carload or less.....	10.00
And on each additional carload.....	5.00
Non-resident dealer selling one car or less.....	50.00
And for each additional carload.....	10.00
Hosiery and Knitting Mills—	
Gross sales to \$100,000.00.....	100.00
Over \$100,000.00	200.00
Hotels—	
Every person, firm or corporation engaged in the operation of any hotel or boarding house in the City of Charlotte shall apply for license 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:	

	Per Room
One dollar and less than two dollars30
Two dollars and less than three dollars45
Three dollars and less than four dollars and fifty cents90
Four dollars and fifty cents and less than six dollars	2.10
Six dollars and less than seven dollars and fifty cents	2.70
Seven dollars and fifty cents and less than fifteen dollars	3.00
Over fifteen dollars	3.60
(b) For hotels or rooming houses operating on the European plan for rooms in which the rates per day are:	
One dollar and less than two dollars60
Two dollars and less than three dollars	1.50
Three dollars and less than four dollars and fifty cents	2.25
Four dollars and fifty cents and less than six dollars	2.75
Six dollars and less than seven dollars and fifty cents	3.25
Seven dollars and fifty cents and less than ten dollars	3.75
Over ten dollars	4.25
(c) The office, dining room, one parlor, kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel or boarding house.	
(d) The tax provided for in this section shall apply whether the charges are made at daily, weekly, or monthly rates, but shall not apply to boarding houses charging less than twelve dollars per week.	
House Moving— (See Regulations—Section 4-g)	25.00
Hypnotists— Per week (See Regulations—Section 3-k)	300.00
I	
Ice Cream— Manufacturers or wholesale dealers	12.50
An additional tax of 1-8 of a cent (1/8c) for each gallon manufactured, sold, and or 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 consumer on the streets shall be unlawful, punishable by a fine of \$50.00 for each offense, except when sanitary requirements are met, and after application is approved by Health Department.	
Ice Cream Dealers at Retail:	
On less than \$500.00 annual business	5.00
On \$500.00 and over annually	10.00
(See regulations—Sec. 3, 1, M, N.)	
Ice Factory or Manufacturer— A graduated tax as follows:	
1 to 15 tons daily capacity	50.00
15 to 30 tons daily capacity	100.00
30 to 50 tons daily capacity	150.00
50 tons or over daily capacity	300.00
Ice Peddler, each Vehicle	25.00
Iceing Machines— (See Refrigerations.)	
Insurance Companies— Exempt, State Revenue Act.	
Interior Decorators	15.00
17	
Itinerants— Or others selling lunches, soft drinks, balloons, flags, souvenirs, novelties, or other class of merchandise not specifically licensed under this ordinance:	
Per Quarter	25.00
Per Week	10.00
Per Day	3.00
J	
Jewelry: Making Key Rings, Tags, Etc.— At stands or alleyways.....	15.00
Jewelry Auctioneers— Per Day	25.00
And bond of \$5,000.00—see City Code, Sec. 487-b.	
Jingle Board or Similar Devices— Per Day	25.00
Per Quarter	100.00
(See Regulations—Section 3-f.)	
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	50.00
Junk— Each dealer, agency or broker.....	200.00
(Section 4-b.)	
Canvassers or solicitors employed by dealers, agency, or broker paying above license. Not prorated.....	10.00
Itinerants, buying in the City:	
Per Month	50.00
Per Day	10.00
(See Regulations—Section 4 b.)	
K	
Knife Racks— Or similar devices, per quarter.....	100.00
Per Day	25.00
(See Regulations—Section 3-f.)	
Knitting Mills— (See Hosiery Mills.)	
L	
Landscape Contractor— Annual gross business not over	
\$5,000.00	25.00
\$5,000.00 to \$25,000.00.....	50.00
Over \$25,000.00	75.00
Laundries— All steam or electric laundries, including wet or damp wash laundries, and all business supplying or renting clean linen or towels	62.50
Laundries where work is performed exclusively by hand, or home-size machines only, and where not more than four persons are employed, including owner.....	20.00
Receiving Stations	20.00
Solicitors of laundry work, or Linen and Towel Supply, to be done outside the City of Charlotte shall pay.....	50.00

Lawyers—		
Exempt, State Revenue Act.		
Leather or Web Belting Manufacturers—		
Gross sales up to \$50,000.00.....	75.00	
Over \$50,000.00	150.00	
Lemonade Stands or Other Soft Drinks—		
Not specifically licensed herein:		
Per Day	2.00	
Per Week	10.00	
Per Quarter	25.00	
Letter Writers—		
One person	10.00	
Each additional person.....	5.00	
Lightning Rod Agents or Dealers.....	20.00	
Lighting Systems	Exempt	
Livery Stables—		
For livery or feed.....	10.00	
Loan Companies—		
Persons, firms, or corporations, lending money on personal securities, such as household and kitchen articles, watches, jewelry, automobiles, etc., by mortgage, pledge or otherwise: (Pawnbrokers excepted)	100.00	
Locksmith or Gunsmith	20.00	
Lodging Houses—(See Hotels, Also Tourist Homes.)		
Loom Supplies	25.00	
Lumber Brokers—		
Or Agents	50.00	
Lumber and Building Materials—		
(See Building Material.)		
Lunch Stands, or Counters, Restaurants, or Cafes—		
The tax for such license shall be based on the number of persons provided for with chairs, stools or benches and shall be fifty cents per person, with a minimum tax of.....	2.50	
(Subject to approval of Council—see Sec. 3, 1, m and n.)		
Lunches or Sandwiches—		
Manufacturers	25.00	
Selling by drug stores.....	2.50	
		M
Machine Shops—		
(See Foundries.)		
Machinery—		
Dealers, agents or distributors or brokers.....	25.00	
NOTE—Merchants paying merchants tax of \$50.00 or over exempt.		
Manicuring—each operator	5.00	
Manufacturing of Card Clothing.....	100.00	
Mattress Factories	25.00	
Marble or Pin Games—		
Requiring deposit of not more than five cents.....	5.00	
Applicant for Marble or Pin Game license must first purchase and exhibit State license.		
		19
Marble Yards—		
Marble and Stone Yards.		
Dealers in tombstones and monuments.....	35.00	
Meats, Retail—		
Annual gross sales: Not over \$5,000.00.....	10.00	
All over \$5,000.00 at the rate of 50c per.....	1,000.00	
Meats—		
Wholesale dealers in meats.....	50.00	
Packing houses, Agents or Branches.....	200.00	
Medicine Manufacturers—		
Or compound of patent or proprietary medicines or drug specialties at wholesale.....	150.00	
Medicine Venders or Peddlers—		
Selling or advertising medicines or drugs, from alleys, vacant lots or going from place to place, with or without free or paid attractions:		
Per Week	100.00	
Per Day	25.00	
Mercantile Agencies—		
Exempt, State Revenue Act.		
Merchandise Brokers—		
Engaged in buying or selling merchandise on commission.....	35.00	
With warehouse	50.00	
Merchants, Tailors—Subject to merchant license.		
Merchants and Dealers—Retail—		
Doing any kind of business at retail not herein specifically taxed by this ordinance shall pay for each store or place of business the following graduated tax on annual gross sales:		
Gross sales up to \$5,000.00	10.00	
All over \$5,000.00 at the rate of 50c per thousand.		
Merchandise, Wholesale and Jobbers—		
Doing any kind of business at wholesale not herein specifically taxed by this ordinance shall pay for each store or place of business the following graduated tax:		
On annual gross sales with a minimum for first \$50,000.00... ..	50.00	
In excess of \$50,000.00 shall be taxed at the rates of 50c per \$1,000.00.		
Merchants, Itinerant, or Salesmen—		
Selling as proprietor or agent in alley, lot or any store room, goods, wares, or merchandise on which an itinerant tax is not herein specifically imposed.....	100.00	
Merchants, Itinerant, or Dealers—		
As proprietor or agent selling local bankrupt or fire sales of any kind of goods, wares, or merchandise, per week.....	25.00	
Merry-Go-Round—Subject to City Ordinance—		
Per Week	10.00	
(See Regulations—Section 3-f.)		
Milliners, and, or Millinery—		
Retail	25.00	
Wholesale	75.00	
Mimeograph, Machine or Supplies—		
Agents or dealers.....	Exempt	

Refiners—	Oils, lard, soaps, etc.....	100.00
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.	
Refrigerating Machines—	Kelvinators, Frigidaires, etc.	
	Each dealer or agent.....	Exempt
Repair Shops—	Employing not over one person.....	10.00
	Employing not over two persons.....	15.00
	Not otherwise taxed herein.....	25.00
Rock Quarries		35.00
	Agencies or sales offices in the City for quarries outside of the City, per truck.....	25.00
Roof Gardens		150.00
	(See Regulations, Section 3-j.)	
	Subject to the approval of the Board.	
Rooming Houses—(See Hotels, also Tourist Camps)—		
Rubber Stamp Shop—	Or Manufacturer	10.00
Rug or Carpet Cleaners.....		25.00
Sand Dealer—	Agencies for sales office.....	25.00
Sandwich Manufacturers		25.00
	Sandwiches Wrapped—Retail only.....	2.50
Scale Dealers—	Each dealer in or agent for.....	25.00
Second-Hand Dealers—	Except cash registers, sewing or adding machines, typewriters.....	25.00
	Buying and or selling second hand clothing or shoes.....	25.00
	(See Regulations—Sec. 4-k.)	
Securities Dealers in Stocks—	Notes, bonds, mortgages, etc.....	35.00
Sheet Metal Workers—	Tin shops	50.00
Shop Work—	On gross sales less than \$25,000.00.....	25.00
	\$25,000.00 to \$50,000.00.....	50.00
	\$50,000.00 to \$75,000.00.....	75.00
	\$75,000.00 to \$100,000.00.....	100.00
	Over \$100,000.00.....	50c per 1,000.00
Sewing Machine Dealer or Agent—	Exempt, State Revenue Act.	
Shooting Galleries or Devices for Sports or Play—	Whether used or not, each; or place for any other game or play with or without name, not herein specifically licensed (unless used for private amusement or exercise alone without charge) ..	25.00
	(See Regulations, Section 3-e.)	

Shoemaker or Repair Shops—	One man	10.00
	Two men	15.00
	More than two men.....	25.00
Shoe Shine Parlors—	Each chair, stand or operator.....	2.00
	Boxes on streets not allowed.	
Sign Hangers—Sign Erectors—	Constructing, Repairing, Re-painting or Erecting any signs on walls, buildings, roofs, or hanging or supported signs over streets or sidewalks, any and all work in which is used ladders or scaffolding	50.00
	(This license does not include Sign Painting or Billboard and Bulletin advertising.)	
	(See Regulations—Sec. 4-d.)	
Sign Painters—	Doing any sign painting work not placed, hung or supported as described in Sign Hangers license.....	25.00
	(This license is in addition to Sign Hanging or Sign Erecting when such work is done)	
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 contract price or estimated cost of such improvements. Scale same as contractors.	
Silk Mfg., or Rayon Mfg.—	Gross sales up to \$100,000.00.....	100.00
	Over \$100,000.00	200.00
Skating Rinks		25.00
Soft Drink Bottle.....		2.50
Slot Machines and Slot Locks—	Any such machine that requires a deposit of less than five cents..	5.00
	Five cents and less than ten cents.....	10.00
	Ten cents and not more than twenty cents.....	20.00
	More than twenty cents.....	40.00
	Provided (a) Drinking-cup machines and machines vending food, including candy, peanuts and other food products or chewing gum which do not require the deposit of a coin in excess of five cents (5c) shall not be subject to the foregoing schedule, and shall not be subject to any license tax per machine: Provided, however, any person, firm, or corporation engaged in the business of operating such machines shall pay an annual operator's license tax of \$25.00. Provided, further that the tax on checker-board devices operated by slot machines and requiring deposits of not more than five cents shall be \$5.00. Application must be accompanied by State license.	
Soda Fountains—	On each carbonated draft arm of each fountain a license tax of...	5.00
Sprinkling System—	Selling and or Installing.....	50.00
Stables—	Livery and Feed.....	10.00

Steam Fitting Contractors—Same as Plumbers—

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 improvement, as follows. Scale same as contractors.

Switchback Railway or Roller Coaster—

(See Regulations—Section 3-h.)

T

Tailors—	
Custom	25.00
Telegraph Companies—	
State Revenue Act.....	50.00
Telephone Companies—	
Exempt, State Revenue Act.	
Theaters, Playhouse, Opera House or Vaudeville—	
(See Regulations—Section 3-j.).....	212.50
Seating capacity less than 500.....	125.00
Tile Manufacturers	50.00
Manufacturers paying above license not subject to contractors license.	
Tin Shop or Metal Workers.....	50.00
Tobacco, Cigarette and Cigar Dealers at Retail or Wholesale—	
Annual gross sales not more than \$1,000.00.....	5.00
Over \$1,000.00	10.00
Tourists Homes—	
Tourist Homes, Tourist Camps or Boarding Houses advertising for transient patronage, with or without dining room service, having five rooms or less.....	5.00
Having more than five rooms, for each room.....	1.00
Towel or Linen Supply Service—	
Same as Laundries.	
Trading Stamps	50.00
Trouser Manufacturers	50.00
Typewriting, Machines and Supplies—	
Agents or dealers—exempt.	

U

Undertakers or Embalmers.....	100.00
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V

Vaudeville Shows—	
Vaudeville, Theaters, Playhouses, Opera Houses:	
Seating capacity less than 500.....	125.00
(Regulation Section 3-j).....	212.50
Vegetables, Fruits or Produce Dealers—	
Wholesale or Commission Merchants, annual gross sales:	
Not over \$50,000.00.....	50.00
\$50,001.00 to \$75,000.00.....	75.00
Over \$75,000.00	100.00

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Vehicle, Dealers in Any Horse-Drawn Vehicle—

Annual gross sales not more than \$5,000.00.....	10.00
From \$5,000.00 to \$50,000.00.....	25.00
Over \$50,000.00	50.00

W

Warehouse—	
Storage or transfer warehouse:	
Gross receipts up to \$25,000.00.....	50.00
\$25,000.00 to \$50,000.00.....	100.00
Over \$50,000.00.....	150.00
Washing Machines—	
Each dealer or agent—exempt.	
Watch and Jewelry Repairers.....	10.00
Employing no help.....	5.00
Waste Mills—	
Dealers in damaged cotton or cotton products:	
Gross sales up to \$50,000.00.....	25.00
\$50,000.00 to \$100,000.00.....	50.00
\$100,000.00 to \$150,000.00.....	75.00
Over \$150,000.00.....	100.00
Weighing Machines—	
Requiring one cent deposit.....	1.25
Welders	25.00
Wine License—May 1st to May 1st—	
On premises.....	15.00
Off premises.....	10.00
Chain Stores—per State Revenue Act.	
Wood Yards.....	10.00

MISCELLANEOUS

All Business, Trades, Professions, 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.....	3.00

SECTION 17

That all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed; provided that such repeal shall in no way affect any rights heretofore acquired for the collection 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:

B. M. BOYD,
City Attorney.

Read, approved, and adopted this the 8th day of June, 1933.

Rules suspended and immediately put upon its second and third readings and adopted and declared to be an Ordinance of the City of Charlotte effective according to Statute.

ALICE B. McCONNELL, Clerk.