DIVISION 2. LICENSE TAX SCHEDULE

Sec. 21-33 AMUSEMENTS-GENERALLY.

In addition to any other amusement tax that may be imposed by the municipality, every person conducting, operating or engaging regularly in any of the following businesses, trades or occupations in the municipality shall pay an annual license tax equal to ten dollars and .0025 per cent of his gross receipts, as hereinabove defined, in such business, trade or occupation for the preceding calendar year: Air Games.

Arcade or building devoted to general amusement or entertaining.
Auditorium.
Billiard and pool tables.
Bowling alleys.
Carnivals.
Coliseum.
Dance hall.
Gardens, display or amusement.
Fortune tellers.
Golf driving range.
Gypsies and strolling companies.
Hobby horse.
Merry-go-round.
Miniature golf.
Movie theatre.
Parks, athletic fields (operated for profit).
Rifle range.
Skating rink.
Theatres.
Other amusements and entertainments.

Sec. 21-34 SAME-COIN-OPERATED MACHINES.

On each coin-operated machine for amusement, there shall be an annual license tax of one hundred dollars per machine.

Sec. 21-35 BUSINESS SERVICE OCCUPATIONS.

Every person conducting, operating or engaging in any of the following businesses, trades or occupations in the municipality shall pay an annual license tax equal to ten dollars and .0025 per cent of his gross receipts, as hereinabove defined, in each business, trade or occupation for the preceding calendar year: Airport.

Awning erection, installation and removal.
Finance company.
Hauling or transfer, not in connection with taxicab business.
Impounding lot.
Industrial loan association.
Job printing, printing shop, bookbinding, duplicating processes.
Laundering, cleaning, pressing or dyeing establishment.
Laundromat.
Leasing films for compensation.
Packing, crating, shipping, hauling, or moving goods or chattels for others.
Parking lots.
Public garage.

Renting airplanes.
Renting bicycles.
Small loan company.
Storage, all types.
Taxi terminal (bus terminal) or dispatching place.
Taxi cab operators.
Title plant or abstracting, other than licensed attorney.
Title insurance company.
Trailer or mobile home camp.
Trailer or mobile home park.
Travel agency.
U-Drive-It firm or business.
Vehicular advertising, electric advertising, bus advertising, commercial advertising.
Other business service occupations.

Sec. 21-36 CONTRACTORS AND CONTRACTING.
Subject to the limitations of section 58-299, Code of Virginia, every person conducting, operating or engaging in any of the following businesses, trades or occupations in the municipality shall pay an annual license tax equal to ten dollars and .001 per cent of his gross receipts, as hereinabove defined, in such business trade or occupation for the preceding calendar year: Air conditioning.
Brick contracting, stone and other masonry.
Building.
Cement.
Dredging, sand and gravel.
Electrical.
Floor scraping or finishing.
Foundations.
Interior decorating.
Paint, paper decorating.
Plastering.
Plumbing, heating, steamfitting, gas fitting.
Road, street, bridge, sidewalk, curb and gutter.
Sewer drilling and well digging.
Structural metal.
Tile, glass, flooring, floor covering.
Wrecking, moving, excavating.
Other contractors and contracting.

Sec. 21-37 ITINERANT VENDORS.
On all persons bringing to and exhibiting for sale to consumers at retail in the municipality, in railroad cars, in temporary places or fixed places of sale, fruits, and goods or merchandise, as bankrupt, consigned trustee, railroad wreck, fire, slaughter stock, leftover exposition stock or sale of like character, and on all itinerant vendors doing business in the municipality a license tax of two hundred twenty-five dollars per week shall be assessed and no license under this section shall be issued for a fraction of a week.
"Itinerant vendors", as used in this article, shall be construed to mean and include all persons, whether principal, agent or salesman, who engage in temporary or transient business in the municipality, in one or more places, and who for the purpose of carrying on such business, hire, lease or occupy any building, structure or railroad car for the exhibition or

sale of such fruits, goods or merchandise.

Sec. 21-38 MANUFACTURERS, MILLS AND PROCESSORS.

Every person engaged in, conducting or operating any one or more of the following businesses in the municipality shall pay for the privilege an annual license tax equal to ten dollars and .00075 percent of the gross receipts from articles manufactured or processed, namely:

Asphalt, asphalt products, bricks, marble goods, tombstones.
Awnings, sails or tents.
Barrels, crates, boxes, hogsheads, veneers, veneer and wood products.
Beds, bed springs, cots, mattresses, any and all.
Bread, cakes, pies and other bakery products.
Burlap, and cotton bags and barrel covers.
Canneries.
Caskets, coffins and burial vaults.
Cement and cement products.
Chemicals or chemical products.
Cigarettes or tobacco products.
Clothing, hose, cotton, wool, silk, textile and textile products.
Coffee roasting or tea blending.
Confections.
Cork products and insulating materials.
Corn meal flour.
Fertilizers or guano.
Flavoring extracts and syrups.
Food for livestock.
Furniture, novelties, wood products.
House manufacturing.
Ice.
Ice cream.
Manufacturing, processing and assembling steel, iron and metal products, any and all.
Motor vehicles or parts thereof.
Paints.
Pasteurization and bottling of milk, cream, milk products.
Peanut processing and peanut products.
Planing and rolling mills.
Potato chips, sandwiches.
Sashes, frames, blinds, or wood products, saw mill.
Soft drinks, manufacturing and bottling.
Soybean processing.
Other manufacturing and processing.

Sec. 21-39 PAWNBROKERS.

On every license to a pawnbroker the annual license tax shall be two hundred and fifty dollars, not prorated.

Sec. 21-40 PERSONAL SERVICE OCCUPATIONS.

Every person conducting, operating or engaging in any of the following businesses, trades or occupations in the municipality shall pay an annual license tax equal to ten dollars and .0025 per cent of his gross receipts, as hereinabove defined, in such business, trade or occupation for the preceding calendar year:

Addressing letters or envelopes.
Barbershop operation.
Beautyshop operation.
Chartered club operation.
Correspondent establishment or bureau.
Cleaning chimneys, furnaces.
Dental laboratory.
Detectives.
Embalmer, undertaker.
Employment agency.
Exterminating rats, vermin, termites, etc.
Fumigating or disinfecting.
Furnishing ambulance service.
Furnishing clean diapers.
Furnishing house cleaning service.
Furnishing messenger service, except telegraph or telephone messenger service.
Furnishing statistical service.
Hairdressing establishment operation.
Hotel or motel operation.
Kennel or small animal hospital operation.
Laundering, cleaning and pressing.
Renting any kind of tangible personal property.
Renting or furnishing automatic washing.
Scalp-treating establishment operation.
Supplying clean linens, coats, aprons, towels.
Turkish, Roman or other like bath or bath parlor.
Nurse's registry.
Photographer.
Physicians registry.
Picture framing or gilding.
Private school (other than religious and nonprofit).
Other personal service occupations.

Sec. 21-41 PROFESSIONAL OCCUPATIONS - PERSONS NOT HOLDING STATE LICENSES.

Every person conducting or engaging in any of the following occupations in the municipality, and not holding a state license in regard thereto, shall pay an annual license tax equal to ten dollars and .004 ~~per cent~~ of his gross receipts on the occupation as hereinabove defined, in such occupation for the preceding calendar year:

Advertising agent or firm.
Air conditioning engineer.
Appraiser or evaluator of real estate for others for compensation.
Artist.
Assayer.
Auctioneer, all types.
Auditing company or firm.
Bail bonds, furnishing for cash.