

ORDINANCE NO. _____

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 12, LICENSES, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA BY AMENDING ARTICLE I, IN GENERAL, SECTION 12-21, RATES OF LICENSE TAXES AND FEES.

BE IT ORDAINED, by the Board of Supervisors of the County of James City, Virginia that Chapter 12, Licenses, is hereby amended and reordained by amending Section 12-21, Rates of License Taxes and Fees.

Chapter 12. Licenses.

Article I. In General.

Sec. 12-21. Rates of license taxes and fees.

Except as may be specifically otherwise provided by this chapter or other law, there shall be an annual license fee of \$30.00 charged to any class of business requiring a license pursuant to this chapter that has gross receipts exceeding \$4,000.00 but less than \$50,000.00. *There shall be an annual license fee of \$50.00 for any business requiring a license pursuant to this chapter that has gross receipts of at least \$50,000.00 but less than \$100,000.00.* For all businesses requiring a license pursuant to this chapter with gross receipts of ~~\$50,000-\$100,000.00~~ or more the annual charge shall be either ~~the \$30.00 a~~ \$50.00 license fee or the tax calculated based on the rate set forth below for the class of enterprise listed, whichever is greater. For the purpose of this chapter, gross receipts shall be the aggregate of all gross receipts for all licensable enterprises at a particular place of business.

- (1) For contractors and persons constructing for their own account for sale, \$0.16 cents per \$100.00 of gross receipts;
- (2) For retailers, \$0.20 cents per \$100.00 of gross receipts;
- (3) For financial, real estate and professional services, \$0.58 cents per \$100.00 of gross receipts;
- (4) For repair, personal and business services and all other businesses and occupations not specifically listed or exempted in this article or otherwise by law, \$0.36 cents per \$100.00 of gross receipts;
- (5) For wholesalers, \$0.05 cents per \$100.00 of purchases (see section 58.1-3716 of the Code of Virginia for limitations);
- (6) For carnivals, circuses and speedways, \$100.00 for each performance held in this jurisdiction (see section 58.1-3728 of the Code of Virginia for limitations);
- (7) For fortune tellers, clairvoyants and practitioners of palmistry, \$1,000.00 per year;
- (8) For massage clinic or therapist, \$0.36 cents per \$100.00 of gross receipts;

- (9) For itinerant merchants or peddlers, \$500.00 per year (see limitation in section 58.1-3717 of the Code of Virginia);
- (10) For dealers in precious metals, \$0.20 cents per \$100.00 of gross receipts;
- (11) For permanent coliseums, arenas or auditoriums having a maximum capacity in excess of 10,000 persons, open to the public, \$1,000.00 per year (see limitation in section 58.1-3729 of the Code of Virginia);
- (12) For savings and loan associations, \$50.00 per year; and
- (13) For each wholesale druggist license, \$10.00 per year.

Any person engaging in such business without the required license shall be guilty of a Class 3 misdemeanor. This license shall not be proratable or transferrable.

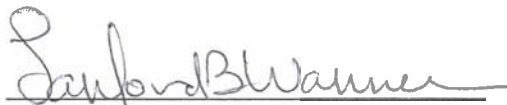
This Ordinance shall become effective on January 1, 2006.



Jay T. Harrison, Sr.
Vice Chairman, Board of Supervisors

<u>SUPERVISOR</u>	<u>VOTE</u>
HARRISON	AYE
GOODSON	AYE
MCGLENNON	AYE
BRADSHAW	AYE
BROWN	ABSENT

ATTEST:



Sanford B. Wanner
Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, on this 22nd day of November, 2005.