

Chapter 117: Business License

Section

- 117.1 - Definitions
- 117.2 - License required
- 117.3 - Licenses required for every separate business
- 117.4 - License required for every place of business
- 117.5 - New license if business moved or sold
- 117.6 - Personal nature of licenses
- 117.7 – Application
- 117.8 - Levy of license taxes; schedule
- 117.9 - Term; proration of tax
- 117.10 - Abatement or refund of tax prohibited
- 117.11 - Contents of licenses; copy to be kept by town clerk
- 117.12 - Display
- 117.13 - Revocation
- 117.14 - Powers declared cumulative
- 117.98 - Violations; penalties
- 117.99 – Schedule of Fees

117.1 - Definitions.

Whenever in this chapter the words set out in this section are used, they shall, unless the context requires otherwise, be deemed to have the following meaning:

Agent. The person having the agency for a manufacturer, producer or distributor.

Business. Any business, trade, occupation, profession, avocation or calling of any kind, subject, by the provision of this chapter, to a license tax.

Engaged in the business. Engaged in the business as owner or operator.

Fiscal year. The fiscal year of the town as prescribed by G.S. 159-8 (b), and/or as referenced in section 117.9

Quarter. Any three (3) consecutive months.

117.2 - License required.

It shall be unlawful for any person or his agent or servant to engage in or carry on a business in the town for which there is required a license, without first having paid the license tax and obtained the license. For the purpose of this section the opening of a place

of business, or offering to sell, followed by a single sale or the doing of any act or thing in furtherance of the business shall be construed to be engaging in or carrying on such business; and each day that such person shall engage in or carry on such business shall be construed to be a separate offense.

117.3 - Licenses required for every separate business.

The payment of any particular tax imposed by this chapter shall not relieve the person paying the same from the payment of any other tax imposed by this chapter for any other business he may carry on, unless so provided by the section imposing such tax; it being the intent of this chapter that license taxes prescribed by this chapter applicable to any business shall be cumulative except where otherwise specifically provided.

117.4 - License required for every place of business.

A license issued for the privilege of conducting a business is only valid for the business conducted at the place and by the licensee named therein. Every person doing business in more than one (1) factory, mill, warehouse, store, stall, stand or other place of business shall secure a separate license for each such place of business, unless such places of business are contiguous to each other, communicate directly with and open into each other, and are operated as a unit; and shall pay the prescribed license fee for each such place of business.

117.5 - New license if business moved or sold.

If a business is moved or if the licensee sells to another, then a new license is necessary, unless a special permit to continue business under the original license is obtained from the council.

117.6 - Personal nature of licenses.

Each license shall be a personal privilege and shall not be transferable.

117.7 - Application.

Every application for a license required by this chapter shall be made at Town Hall.

117.8 - Levy of license taxes; schedule.

In addition to the tax on property, as otherwise provided for, and under the power and authority conferred in the laws of North Carolina, there shall be levied and collected annually, or more often, where provided for, a privilege license tax on trades, professions, agencies, business operations, exhibitions, circuses and all subjects authorized to be licensed.

It shall be the duty of the town council to prepare and levy each year a schedule of license taxes on such trades and occupations as may be deemed necessary and not inconsistent with state law, and a permanent copy of the same shall be kept on file in the office of the town clerk throughout the current year. This permanent copy shall constitute the official license tax levy as of that year.

Schedule of license taxes (Privilege Licenses) shall be included and charged accordingly by the most recently adopted "Schedule of Fees" for the Town of Taylorsville

117.9 - Term; proration of tax.

All license taxes provided for in this chapter shall be for twelve (12) months, from July 1 to June 30, unless otherwise specified.

Provided, that where the license is issued after November 30, the licensee shall be required to pay one-half the tax prescribed, except where otherwise specifically provided.

117.10 - Abatement or refund of tax prohibited.

No license tax shall be abated nor shall any refund of any part thereof be made in any case where the licensee discontinues his business before the end of the period for which such license was issued.

117.11 - Contents of licenses; copy to be kept by town clerk.

Every license issued hereunder shall show on the face thereof the name of the licensee, the nature of the business, the location thereof, if it is to be operated at a fixed place, the time for which issued, and the amount of license tax and penalty, if any, paid. Any license requiring the approval of the town council or of any officer of the town shall show such approval on its face; and it shall be the duty of the town clerk before issuing any such license to see that the required approval is properly endorsed on the license. The town clerk shall keep an exact copy of every license issued, such copy to show such approval as may appear on the original.

117.12 - Display.

Every license must be kept prominently displayed at the place of business of the licensee named in the license, or, if the licensee has no fixed place of business, such licensee must keep the same wherever such business is being operated and where it can be inspected at any time by the proper municipal official.

117.13 - Revocation.

Any license issued by the town clerk may be revoked by the town council upon the finding by the council that the licensee has willfully or persistently violated any ordinance of the town or any laws of the state, or that such licensee is conducting his business in a fraudulent or unlawful manner or is abusing his license.

117.14 - Powers declared cumulative.

Nothing herein contained shall be construed to prevent the town council from imposing from time to time, as they may see fit, such other license taxes as are authorized, or from increasing or decreasing the amount of any special license tax, or from prohibiting or regulating the business or acts licensed, and all licenses are granted subject to the provisions of existing ordinances or those thereafter enacted.

117.98 - Violations; penalties.

(a)

If any person shall continue the business, trade, employment, or profession, or to do the act, after the expiration of a license previously issued, without obtaining a new license, he shall be guilty of a misdemeanor, and upon conviction shall be fined and/or imprisoned in the discretion of the court, but the fine shall not be less than twenty (20) percent of the tax in addition to the tax and the costs; and if such failure to apply for and obtain a new license is continued, such person shall pay an additional tax of five (5) percent of the amount of the municipal license tax which was due and payable on the first day of the fiscal year, in addition to the municipal license tax imposed by this chapter, for each and every thirty (30) days that such municipal license tax remains unpaid from the date that same was due and payable. Such additional tax shall be assessed by the town clerk and paid with the municipal license tax, and shall become a part of the municipal license tax. The penalties for delayed payment hereinbefore provided shall not impair the obligation to procure a license in advance or modify any of the penalties for failure to do so.

(b)

If any person shall commence to exercise any privilege or to promote any business, trade, employment, or profession, or to do any act requiring a municipal license under this chapter without such municipal license, he shall be guilty of a misdemeanor, and shall be fined and/or imprisoned in the discretion of the court; and if such failure, neglect, or refusal to apply for and obtain such municipal license is continued, such person shall pay an additional tax of five (5) percent of the amount of such municipal license tax which was due and payable at the commencement of the business, trade, employment or profession, or doing of the act, in addition to the municipal license tax imposed by this chapter, for each and every thirty (30) days that such municipal license tax remains unpaid from the

date that same was due and payable. Such additional tax shall be assessed by the town clerk and paid with the municipal license tax and shall become a part of the municipal license tax.

117.99 – Schedule of Fees

SCHEDULE B – Privilege License Taxes Limited under North Carolina General Statutes:

Listed below are classifications of business activities governed within the North Carolina Revenue Laws, pursuant to G.S. 160A-211. Businesses conducting these activities are taxed under this section **in addition** to Schedule C, when applicable.

ABC Licenses

On-premises malt beverage - \$15.00

Off-premises malt beverage - \$5.00

On-premises unfortified wine, fortified wine, or both - \$15.00

Off-premises unfortified wine, fortified wine, or both - \$10.00

State law reference: G.S. 105-113.77 and 105-113.70

Automobile Dealers - \$25.00

Engaging in the business of buying, selling, distributing, servicing, storing, or exchanging motor vehicles, trailers, semitrailers, tires, tools, batteries, electrical equipment, lubricants, or automotive equipment, radios designed for exclusive use in automobiles, and supplies.

State law reference: G.S. 105-89 (G.S. 106A-211 and 153A-152)

Barbershops & Beauty Parlors - \$2.50 for each barber, manicurist, cosmetologist, beautician, or other operator employed in the shop or parlor.

Engaging in the business of conducting a barbershop, beauty salon or parlor, or other shop of like kind.

State law reference: G.S. 160A-211(b)

Bicycle Dealers - \$25.00

Selling bicycles, bicycle supplies, or bicycle accessories.

State law reference: G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

Bowling Alleys - \$10.00 for each alley kept or maintained

Operating a bowling alley or alleys of like kind.

State law reference: G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

Campgrounds and Trailer Parks - \$25.00

Operating for profit a campground, trailer park, tent-camping area, or similar place and advertising or soliciting transient patronage. It is irrelevant whether rental to patrons is on a daily, weekly, biweekly, or monthly basis.

State law reference: G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

Chain Stores - \$50.00

Engaging in the business of operating or maintaining in this state, (a) two or more stores or mercantile establishments under the same general management, supervision, or ownership where goods, wares, or merchandise are sold or offered for sale, or from which such goods wares, or merchandise are sold or distributed at wholesale or retail; or (b) controlling by lease, either as lessor or lessee or by contract, the manner in which any such store or stores are operated, or the varieties, character, or brands of merchandise which are sold therein.

G.S. 105-98 (G.S. 160A-211)

Check-Cashing Businesses - \$100.00

Engaging in the business of check cashing, as regulated under Article 22 of Chapter 53 of the General Statutes. This is the business of cashing checks, drafts, or money orders for a fee.

State law reference: G.S. 105-88

Circuses and Animal Shows - \$25.00 per day of the exhibition at each location

Exhibiting performances, such as a circus or dog show, or any other similar show, exhibition, or performance not taxed in other sections of Schedule B.

State law reference: G.S. 105-37.1

Collection Agencies - \$50.00

Engaging in the business of operating a collecting agency, defined as collecting for a profit, claims, accounts, bills, notes, or other money obligations for others.

State law reference: G.S. 105-45 (G.S. 106A-211)

Contractors - \$10.00

Offering or bidding for a fixed price, commission, fee, or wage to construct any building, highway, street, sidewalk, bridge, culvert, sewer or water system, drainage or dredging system, electric or steam railway, reservoir or dam, hydraulic or power plant, transmission line, tower, dock, wharf, excavation, grading, or other improvement or structure.

State law reference: G.S. 105-54 (G.S. 106A-211)

Dances - \$25.00

Giving or managing any dance or athletic contest of any kind that charges an admission fee in excess of fifty cents.

State law reference: G.S. 105-37.1

Dealer in Firearms - \$50.00

Engaging in the business of selling or offering for sale firearms.

State law reference: G.S. 105-80 (G.S. 160A-211 and 153A-152)

Dealer in Other Weapons - \$200.00

Engaging in the business of selling or offering for sale bowie knives, dirks, daggers, leaded canes, iron or metallic knuckles, or similar weapons.

State law reference: G.S. 105-80 (G.S. 160A-211 and 153A-152)

Dry Cleaners - \$50.00 for each business location if business does not solicit business outside Alexander County, \$100.00 for each location if it solicits business outside Alexander County.

Engaging in the business of operating a cleaning plant, press club, or hat-blocking establishment.

State law reference: G.S. 105-74 (G.S. 160A-211)

Electronic Video Games - \$5.00 per machine

Owning or operating machines that play electronic video games when a coin or other thing of value is deposited in the machine.

State law reference: G.S. 105-66.1 (G.S. 106A-211 and 153A-152)

Emigrant and Employment Agents

Engaging in the business of soliciting, hiring, or contracting with laborers for employment out of state; or engaging in the business of securing employment for a person or persons and charging a fee, commission, or other compensation.

State law reference: G.S. 105-90 (G.S. 160A-211 and 153A-152)

Hotels and Motels - \$1.00 per room, with a minimum tax of \$25.00

Operating a hotel, motel, tourist court, tourist home, or similar place advertising in any manner or soliciting for transient patronage. A hotel is defined as a building or group of buildings providing lodging and usually (but not necessarily) meals, entertainment, and various personal services for the public. A motel is a building or group of buildings where rooms usually are directly accessible from an outdoor parking area and are used primarily as lodging for the public.

The principal test in deciding whether this section applies is the use of such places for temporary abode by transient patrons. It is immaterial whether a particular room is occupied by a "permanent" guest or whether it is rented on a daily, weekly, or monthly basis.

State law reference: G.S. 105-61 (G.S. 160A-211)

Installing Elevators and Sprinkler Systems - \$100.00

Engaging in the business of selling or installing elevators or automatic sprinkler systems.

State law reference: G.S. 105-55 (G.S. 160A-211 and 153A-152)

Itinerant Merchants - \$100.00

Engaging in the business of itinerant merchant, defined as "a merchant, other than a merchant with an established retail store in the city, who transports an inventory of goods to a building, vacant lot, or other location in a city and who, at that location, displays the goods for sale and sells the goods at retail or offers the goods for sale at retail." "A merchant who sells goods, other than farm products, in a city for less than six consecutive months is considered an itinerant merchant unless he/she stopped selling goods in that city because of his death or disablement, the insolvency of his/her business, or destruction of his/her inventory by fire or other catastrophe."

State law reference: G.S. 105-53 (G.S. 106A-211 and 153A-152)

Laundries - \$50.00 for each business location if business does not solicit business outside Alexander County, \$100.00 for each location if it solicits business outside Alexander County.

Engaging in the business of operating a laundry, including wet or damp-wash laundries and businesses known as launderettes, launderalls, and similar types of businesses; or engaging in the business of supplying or renting clean linens, towels, or wearing apparel.

State law reference: G.S. 105-85 (G.S. 160A-211)

Loan Agencies - \$100.00

Engaging in the regular business of making loans or lending money, accepting liens on or contracts of assignment of salaries, wages, or any part thereof, or other security or evidence of debt for repayment of such loans in installment payment or otherwise; and maintaining in connection with such activity any office or established place for the conduct, negotiation, or transaction of such business, or advertising or soliciting such business in any manner.

State law reference: G.S. 105-88

Motorcycle Dealers - \$12.50

Engaging in the business of buying, selling, distributing, or exchanging motorcycles, motorcycle supplies, or any of such commodities.

State law reference: G.S. 105-89-1 (G.S. 160A-211 and 153A-152)

Movie Theaters - \$200.00 (\$100.00 if operated three (3) days a week or less)

Operation of a movie theater for compensation.

State law reference: G.S. 105-37 (G.S. 160A-211)

Music Machines - \$5.00 per machine

Operating, maintaining, or placing on location any machine or machines that play records or produces music.

State law reference: G.S. 105-65 (G.S. 160A-211 and 153A-152)

Outdoor Advertising - \$35.00

Engaging in the business of outdoor advertising by placing, erecting, or maintaining one or more outdoor advertising signs or structures of any nature by means of signboards, poster boards, painted bulletins, or other painted matter; or any other outdoor advertising device, erected upon the grounds, walls, or roofs of buildings.

State law reference: G.S. 105-86 (G.S. 160A-211)

Outdoor Theaters - \$100.00

Operating an outdoor or drive-in movie theater for compensation.

State law reference: G.S. 105-36.1 (G.S. 160A-211)

Pawnbrokers - \$100.00

Engaging in the business of pawnbroker, as regulated by Chapter 91A of the General Statutes.

State law reference: G.S. 105-88

Peddler of farm products only - \$25.00

Peddler on foot - \$10.00

Peddler with vehicle - \$25.00

Engaging in the business of peddler, defined as “a person who travels from place to place with an inventory of goods, who sells the goods at retail or offers the goods for sale at retail, and who delivers the identical goods he carries with him.”

State law reference: G.S. 105-53 (G.S. 106A-211 and 153A-152)

Pinball Machines and Similar Amusements - \$25.00

Operating a bagatelle table; merry-go-round or other riding device; hobbyhorse; switchback railway; shooting gallery; swimming pool; skating rink; other amusements of a like kind; or a place for other games or play with or without name at a permanent location.

State law reference: G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

Plumbers, Heating Contractors, and Electricians - \$50.00

Engaging in the business of a plumber, installing plumbing fixtures, piping or equipment, steam or gas fitter, hot-air heating systems, electrical equipment, or offering to perform such services.

State law reference: G.S. 105-91 (G.S. 160A-211)

Pool tables - \$25.00 for each business location where tables are operated

Operating billiards or pool tables, whether by slot (coin) or otherwise.

State law reference: G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

Taylorsville Code of Ordinance reference: Chapter 113

Restaurants - \$25.00 for businesses with 4 seats or less, \$85.00 for businesses with more than 4 seats

Operating a restaurant, café, cafeteria, hotel with dining service on the European plan, drugstore, or other place where prepared food is sold.

State law reference: G.S. 105-62 (G.S. 160A-211)

Sale of Pianos and Record Players - \$5.00

Selling, offering or ordering for sale repairing or servicing pianos, organs, record players, records, tape players, tape cartridges designed for use in tape players, television sets, television accessories and repair parts, radios (including radios designed for exclusive use in motor vehicles), and radio accessories and repair parts.

State law reference: G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

Sellers of Ice Cream – \$2.50

Selling at retail ice cream purchased from a manufacturer who has not paid the manufacturer's tax levied by G.S. 105-97; or manufacturing ice cream using a counter freezer and selling at retail only.

State law reference: G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

Service Stations - \$12.50

Engaging in the business of servicing, storing, painting, repairing, welding, or upholstering motor vehicles, trailers, and semitrailers; or retail selling or delivering of any tires, tools, batteries, electrical equipment, automotive accessories, radios designed for exclusive use in automobiles, supplies, motor fuels, lubricants, or any such commodities.

State law reference: G.S. 105-89 (G.S. 160A-211 and 153A-152)

Specialty Market Operators - \$200.00

Engaging in the business of operating a specialty market, defined as “a person who rents space, at a location other than a permanent retail store, to others for the purpose of selling goods at retail or offering goods for sale at retail.”

State law reference: G.S. 105-53 (G.S. 106A-211 and 153A-152)

Sundries - \$4.00

(a) The sale of sandwiches in drugstores or other stands or places not licensed and taxed as a restaurant under G.S. 105-62 (“sandwiches” does not include crackers or cookies in combination with any food filling); (b) operating, maintaining, or placing on location fewer than five of the following types of dispensers or machines: dispensers of cigarettes or other tobacco products, dispensers of soft drinks, dispensers of food or other merchandise, or weighing machines; (c) retailing soft drinks; or (d) retailing or jobbing cigarettes or other tobacco products.

State law reference: G.S. 105-102.5 (G.S. 160A-211 and 153A-152)

Tobacco Warehouses - \$50.00

Engaging in the business of operating a warehouse for the sale of leaf tobacco on commission.

State law reference: G.S. 105-77 (G.S. 160A-211)

Undertakers - \$50.00

Engaging in the business of burying the dead or the retail sale of coffins.

State law reference: G.S. 105-46 (G.S. 106A-211)

Video Rental or Sale - \$25.00

Selling, leasing, furnishing, and/or distributing movies, including video movies, for use in places where no admission fee is charged or in schools or other institutions of learning.

State law reference: G.S. 105-102-5 (G.S. 160A-211 and 153A-152)

Wholesale Supply Dealer - \$37.50

Engaging in the business of buying, selling, distributing, exchanging, or delivering automotive accessories, including radios designed for exclusive use in automobiles, parts, tires, tools, batteries, other automotive equipment or supplies, or any such commodities at wholesale.

State law reference: G.S. 105-89 (G.S. 106A-211 and 153A-152)

Schedule C – Privilege License Limited by City Ordinance:

Business categories in this schedule are specifically taxed. Businesses conducting these activities are taxed under this schedule in addition to Schedule B, if applicable.

Arborist/Tree Trimmers/Tree Removers - \$25.00

Engaging in the business of maintaining, pruning, removing, and etc. of trees, bushes, or other shrubbery.

Taylorsville Code of Ordinance reference: Chapter 95

Beach Bingo - \$1,000.00 per location

Bingo games which have prizes of ten dollars (\$10.00) or less or merchandise that is not redeemable for cash and that has a value of ten dollars (\$10.00) or less.

State law reference: G.S. 14-309.5

Carnivals - \$25.00 per day per location

Engaging in temporarily providing riding devices for a fee other than an admission charge

Event Vendor (Products and Services Sales) - \$10.00 per day

Engaging in the sale of products or services for profit at an organized event.

Exemptions: Government Agencies, Schools, and Non-Profit Organizations.

Event Vendor (Food Sales) - \$25.00 per day

Engaging in the sale of food for profit at an organized event.

Exemptions: Government Agencies, Schools, and Non-Profit Organizations

Fortune-Tellers - \$100.00

Engaging in telling or pretending to tell fortunes, practicing the art of palmistry, clairvoyance, and other crafts of similar kind for profit

State law reference: G.S. 105-58

Massage Therapist - \$75.00 per business plus \$50.00 per massage therapist

Engaging in the business of performing massages or treatments of any persons for a fee or in expectation of a gratuity from the person massaged.

Taylorsville Code of Ordinance reference: Chapter 116

Sexually Oriented Business - \$1,000.00

To include, but not limited to adult arcade, adult bookstore, or adult video store, adult cabaret, adult model, adult motion picture theater, adult theater, escort agency, nude model studio, sexual encounter center, or any combination thereof. MUST comply with Chapter 111 of the Taylorsville Code of Ordinance and any state regulations.

Taylorsville Code of Ordinance reference: Chapter 111

Sweepstakes Gaming - \$1,000.00 per location plus \$500.00 per machine/computer or device (whether or not in operation)

Any business that has any computers and/or gaming terminals, to conduct games of chance, including sweepstakes, where money, credit, merchandise or other items of value are redeemed by or otherwise distributed, no matter how the odds are determined. This term includes, but is not limited to internet cafes, cybercafés, sweepstakes entertainment business, or internet sweepstakes, etc. (this section does not apply to any game or process prohibited by N.C.G.S 14-304 through 309 and does not include the North Carolina Education Lottery.) **Must comply with any restrictions of the town and state regulations.**