

CHAPTER 5 PRIVILEGE LICENSES

ARTICLE I. GENERAL

Section 5-1. Definitions

Wherever in the Article the words hereinafter defined or construed in this section are used, they shall, unless the context required otherwise, be deemed to have the following meaning:

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

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

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

Fiscal Year: The period beginning with the 1st day of July and ending with the 30th day of June next following year.

Person: Any person, firm, partnership, company or corporation.

Quarter: Any three consecutive months.

Seasonal in Nature.” A business is “seasonal in nature” when it is taxed by this ordinance on an annual basis, but it is operated within the Town for less than six months of the year.

ARTICLE II. PRIVILEGE LICENSE TAX

Section 5-2. License tax upon certain trades and business operations

In addition to the tax on property and polls, 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, business operations, exhibitions, circuses, and all subjects authorized to be licensed, as set out in the following sections and schedule. All licenses shall be a personal privilege and shall not be transferable. Nothing herein contained shall be construed to prevent the Town Council from imposing from time to time, as they may see fit, such license taxes as are not specifically herein defined, 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 for those hereinafter enacted.

Section 5-3. Unlawful to conduct business without a license

It shall be unlawful for any person or his agent or servant to engage in or carry on a business in the Town of Holly Ridge 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 business shall be construed to be engaging in or carrying on such business; and each day that such person, firm or corporation shall engage in or carry on such business as aforesaid, shall be construed to be a separate offense.

Section 5-4. License taxes shall be for twelve months

All taxes provided for and fixed in the following sections and schedule shall be for twelve months, unless otherwise specified, and shall so remain for twelve months beginning July 1st, and ending June 30th; provided, that where the license is issued after January 1st, then the licensee shall be required to pay one half the tax prescribed, except where otherwise specifically provided for.

Section 5-5. License required for every separate business

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

Section 5-6. 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 licensed named therein. Every person doing business in more than one factory, mill, warehouse or store, stall or stand, or other place of other 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 an opening into each other and are operated as a unit. If the business is moved, or if the business sells to another, then a new license is necessary, unless a special permit to continue business under the original license is obtained from the Town.

Section 5-7. License must be displayed at the place of business licensed

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.

Section 5-8. No abatement of license tax

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.

Section 5-9. License tax levied

A license tax is hereby levied on the privilege of engaging in every business within this Town which is listed in the schedule of taxes contained in Section 4 of this ordinance. Any person so engaged in business shall be responsible for making certain that the applicable license tax is paid.

Section 5-10. Tax collector / town clerk duties

- (a) The Town Clerk/ Deputy Town Clerk, Finance Officer/ or designee, is hereby designated as the proper Town official to collect license taxes and to issue privilege licenses.
- (b) The Town Clerk/ Finance Officer/ or designee shall make any investigation necessary to determine the tax liability of persons engaged in business within the Town. If necessary, the Town Clerk/ Finance Officer/ or designee is authorized to enter upon the premises of any such business during normal business hours for the purpose of determining whether this ordinance has been complied with.

Section 5-11. License due date

- (a) Unless otherwise provided in the schedule of taxes in Section 23, each privilege license issued shall cover the twelve-month period beginning July 1 of each calendar year and ending June 30 of the subsequent calendar year.
- (b) The privilege license tax is due on July 1 of each year. If, however, a person begins a business after July 1, the tax for that year must be paid before the business is begun.

Section 5-12. Application false statement thereon

- (a) Every person desiring to obtain a license for the privilege of engaging in a business within the Town shall make application therefore in writing to the Town Clerk/ Finance Officer or designee, and shall contain the following information: (1) Name and nature of the business for which the license is sought; (2) The address where the business is conducted, and a mailing address for the business, if different; (3) The name and address of the person filling out the application, and his relationship to the business; (4) The gross receipts of the business for the most recently completed tax year, if applicable; and (5) any other information which the Town Clerk/ Finance Officer, or designee determine to be necessary.
- (b) Any person who willfully makes a false statement on a license application shall be guilty of a misdemeanor and, upon conviction, shall be fined not more than \$500.00 or imprisoned for not more than 30 days.

Section 5-13. Proration of tax; seasonal business

- (a) Except when a tax is based on gross receipts, if a business is begun after January 31 but before July 1, the tax shall be one-half of the amount of tax otherwise due.
- (b) Except when a tax is based on gross receipts, a person engaged in a business which is seasonal in nature is liable for one-half of the amount of tax otherwise due.

Section 5-14. Multiple businesses

If a person is engaged in more than one business made subject to a license tax under this ordinance, such person shall pay the license tax prescribed in the tax schedule in section 23 of this ordinance for each such business, even if the businesses is conducted at the same business location.

Section 5-15. Separate place of business

Unless otherwise provided by State Law or by the tax schedule in section 23 of this ordinance, if a person engages in a business in two or more separate places, a separate license tax shall be required for each such place of business. For purpose of this section, if a person engages in the same business at two or more locations within the Town, which locations (1) are contiguous, (2) communicate with and open directly into each other, and (3) are operated as a unit, the person is liable for only one license tax.

Section 5-16. Display of license

Each person issued a license under this ordinance shall post the license in a conspicuous place in his regular place of business. If there is no regular place of business the license shall be kept where it may be inspected at appropriate times by the Town Clerk/ Finance Officer, or designee. If a machine or other item of personal property is licensed, the license shall be affixed to such machine or item.

Section 5-17. Change in place of business

If a person who has obtained a license for a business taxed under this ordinance desires to move from one business location to another within the Town, the license which has been issued shall be valid for the remainder of the license year at this new location, and no additional tax need be paid. Within a reasonable time after the change in location, such person shall inform the Town Clerk/ Finance Officer, or designee of the change in address.

Section 5-18. No abatement of tax

If a licensed business discontinues before the end of the period for which the license was issued, the license tax shall not be abated nor shall a refund of any part of the license be made.

Section 5-19. Effect of license

The issuance of a license under this ordinance does not authorize the carrying on of a business for which additional licenses or qualifications are required by state or local law, nor does the issuance of a license prevent the Town from enacting additional regulations applicable to the licensee.

Section 5-20. Exemptions

- (a) Any person who engages in business within this Town for religious, educational or charitable purposes shall be exempt from paying any privilege license tax levied by this ordinance.
- (b) Any blind person engaging in business within this Town shall be exempt from paying any privilege license tax levied by this ordinance, to the extent provided by G.S. 105-249.
- (c) Any person serving in any branch of the armed forces of the United States or in the merchant marine, and desiring to engage in a business within this Town, shall be exempt from paying any privilege license tax levied by this ordinance during the period of such service, to the extent provided by G.S. 105-249.1.

Section 5-21. Unlawful to conduct business without a license

- (a) It shall be unlawful for any person to engage in a business within this Town upon which a privilege license tax is imposed by this ordinance, without having paid the license tax specified in section 23 herein. Violators shall be guilty of a misdemeanor and, upon conviction, shall be fined no more than \$500.00, or imprisoned for not more than 30 days. Each day that a person engages in business in violation of this section constitutes a separate offense.
- (b) The Town may seek an injunction against any person engaging in business in violation of this section.
- (c) A conviction under this section does not relieve a person of his liability for the license tax or taxes imposed by this ordinance.

Section 5-22. Collection of unpaid taxes

- (a) If a person begins or continues to engage in a business taxed under this ordinance without payment of the required privilege license tax, the Town Clerk/ Finance Officer, or designee may use either of the following methods to collect the unpaid tax: (1) The remedy of levy and sale or attachment and garnishment, in accordance with G.S. 160A-207; or (2) the remedy of levy and sale of real and personal property of the taxpayer in accordance with G.S. 105-109 (d).

- (b) Any person who begins or continues to engage in a business taxed under this ordinance without payment of such tax is liable for an additional tax of 5% of the original tax due for each thirty days or portion thereof that the tax is delinquent.

ARTICLE III. SCHEDULE OF LICENSE TAXES

Section 5-23. Fee Schedule

A license tax shall be levied and collected for the privilege of engaging in the following businesses:

(A)

ADVERTISING: No person shall distribute handbills, circulars, dodgers, pamphlets, cards or pictures or any advertising material of any kind by placing the material in or upon any motor vehicle standing or parked on a town street or upon vehicles parked on town-owned properties. Materials may be placed on private property only after first securing permission from the property owner. Littering is against the law and violators will be subject to prosecution. Distributing handbills or printed matter for commercial or promotional purposes on private property.

25.00

OUTDOOR ADVERTISING: Every person engaged 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 devices, erected upon the grounds, walls, or roofs of buildings.

35.00

Ambulances	\$25.00
Antique and Gift Shop	\$25.00
Automobile Dealers	\$25.00
Automobile/Vehicle Repair Shops	\$12.50
Awning or Tent Makers: Every person operating any business of making, selling or installing awning or erecting tents.	\$10.00
Automobile Cleaning or Detailing	\$50.00

(B)

Bakery: Every person engaged in the manufacture of, selling and soliciting orders for a general line of bakery products, or delivery of bread, cakes and pies, within the city.

\$100.00

Barrel, Crate, Stave or Basket Factories	\$50.00
Bath Houses	\$50.00

Barber/Beauty Shops: Barber Shops and beauty parlors. Every person engaged in the business of conducting a barber shop or parlor, or other shop of like kind, for each barber, manicurist, cosmetologist, beautician or other operator employed in such barber shop or parlor.

	\$2.50 per operator
Beer (off premises)	\$5.00
Beer (on Premises)	\$15.00

Bicycle Dealers: Selling bicycles, bicycle supplies or accessories	\$25.00
Body Piercing	\$100.00
Boats and Motors	\$35.00
Bookstores	\$12.50
Bowling Alleys	\$10.00
Brick Dealers and Manufacturers	\$18.00

(C)

Campground	\$12.50
Cabinetmakers and Carpentry shop	\$13.00
Carpenter	\$40.00
Carnival Companies: Every person engaged in the business of a carnival company or a show of like kind	\$25.00 (per day)
Carpet and Rug Cleaners	\$50.00
Car Wash	\$50.00
Ceramic Shop	\$12.50
Chain Stores	\$50.00
Circuses, Menageries, Dog and Pony Shows	\$25.00 (per day)
Chimney and Stove Cleaners	\$25.00
Clothing Stores	\$50.00
Cold Storage Plants or Freezers	\$35.00
Collection Agencies	\$50.00

Contractors: Every person 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. Per annum.

Contractors NC Licensed General Contractor	\$10.00
Concrete Producers and Deliveries	\$25.00
Creameries or Dairies	\$25.00

(D)

Dance Studio	\$50.00
Day Care Center	
1-49 Children	\$50.00
50-99 Children	\$100.00
100-149 Children	\$200.00
150-199 Children	\$300.00

200 or more	\$400.00
Decorating Interior	\$25.00
Dealers in Firearms	\$50.00
Delivery of Packages or Parcels	\$10.00
Dental Laboratory	\$10.00
Department Store	\$50.00 CHAIN
Drug Store	\$50.00
Dry Cleaners	\$50.00

(E)

Electric Supply Company	\$25.00
Electricians	\$50.00
Electronic Gaming Operation	\$100.00 per machine
Engraver & Lithographers	\$10.00
Exterminators	EXEMPT
Exercise, Health Club, Diet Center or Spas	\$75.00
Exhibit- Not other specifically taxed per day	\$100.00

(F)

Fabric Shops	\$25.00
Farm Machinery	\$25.00
Fertilizer Dealers	\$50.00
Fish and Oyster Dealers	\$40.00
Florist	\$50.00
Flea Market	\$50.00
Floor Finishers	\$50.00
Fortune Tellers	\$1,000.00
Fruit, Vegetable and Produce Stands	\$12.50
Furniture Stores	\$50.00
Fraternal organizations having a National Charter; American Legion posts, YMCA's, YWCA's & nonprofit, non-stock, charitable recreational corporations, foundations, or centers to which a county or municipality contributes any portion of the operating funds	(exempt)

(G)

Gas: Bottles and Bulk	\$35.00
Gas Pumps	\$12.50 Flat
General Business License	\$25.00
General Repair of Automobiles	\$12.50
General Repair of Machinery	\$10.00
Golf Courses	\$50.00

(H)

Hardware Stores	\$25.00
Hobby Shops and Pet Stores	\$25.00
Home Improvement and Repairs (non-licensed)	\$50.00
Hotels and Motels	\$25.00 per room

(I)

Ice Cream	\$2.50
Ice Dealers & Manufacturers	\$12.50
Insulating Companies	\$12.50
Installing Elevators and Sprinklers	\$100.00

(J)

Janitorial Service: Washing or cleaning windows or cleaning buildings	\$25.00
Jewelry Stores and Watch Repair	\$25.00

(L)

Landscape Contractor	\$50.00
Laundries	\$25.00
Loan Agencies	\$100.00
Locksmiths	\$39.00
Lumber Brokers and Agents	\$12.50

(M)

Machinery (Dealers not otherwise taxed)	\$35.00
Manufacturers (not otherwise taxed)	\$25.00
Marina	\$50.00
Massage Parlors	\$500.00
Meat	\$12.50 Retail
Meat	\$25.00 Wholesale
Meat	\$100.00 Packing
Merchants and Dealers (Retail) not otherwise taxed	\$50.00
Merchants, Wholesale & Jobbers not otherwise taxed	\$50.00
Millinery Shops	\$12.50
Modeling Agency	\$100.00
Motorcycle Dealers	\$12.50
Movie Theaters	\$200.00 (per screen)
Music Machines (per Machine)	\$5.00

(N)

News Dealers (Newsstands)	\$10.00
Newspaper Publishing	\$55.00
Nursery Plants	\$25.00

(O)

Office Supplies	\$25.00
Outdoor Theatres	\$50.00

(P)

Parking Lots	\$10.00
Per Space	\$00.25
Pawn Brokers	\$100.00

Peddler: 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”

Peddler of Farm Product Only	\$25.00
(Exempt are NPO, Churches, schools, and community organizations)	

Peddler on Foot	\$10.00
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Peddler with Vehicle	\$25.00
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Pet Grooming	\$50.00
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Photo Engraving	\$25.00
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Pinball Machines	\$5.00 per Machine
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Plumber, Heating Contractors, and Electricians: 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.

Pool Tables	\$25.00 Flat
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Poultry Farms and Processors	\$25.00
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Printing Companies	\$12.50
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Produce Dealers	\$16.25
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(R)

Refrigerated Trucks	\$25.00
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Roofing, Patching, Painting or Repairers	\$40.00
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Restaurants 0-4 Seats	\$25.00
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5 or more Seats	\$85.00
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(S)

Sale of Pianos and Record Players	\$5.00
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Sandwiches, Wholesale Dealers	\$50.00
Sawmills	\$75.00
Securities Dealer	\$50.00
Selling of Certain Oils (Engaging in the selling of illuminating oil or benzene, naphtha, gasoline, or etc.)	\$25.00
Service Company or Consultant	\$50.00
Shoe Shops	\$12.50
Sign Painters	\$40.00
Storage Warehouse	\$100.00
Mini Storage Buildings	\$4.00 per bin
Snack Food Distributors	\$25.00
Solid waste Collectors	\$150.00
Sundries	\$4.00

(T)

Tanning Service	\$50.00
Tailors	\$12.50
Tattoo Parlors	\$50.00
Taxi Cabs	\$15.00
Tire Sales and Repairs	\$25.00
Tow Truck	\$25.00
Travel Agencies	\$100.00
TV Repair	\$25.00

(U)

Undertakers	\$50.00
Upholsterers	\$25.00

(W)

Welders	\$50.00
Wholesale Automotive Supply Dealers	\$37.50
Wrestling and Boxing Promoter	\$40.00
Wine (off premises)	\$10.00
Wine (on premises)	\$15.00
Wood Yard	\$20.00

(A)	
ADVERTISING: DISTRIBUTING PRINTED MATTER	\$25.00
ADVERTISING: OUTDOOR SIGNS OR DEVICES	\$35.00
AMBULANCES	\$25.00
ANTIQUES AND GIFT SHOP	\$25.00
AUTOMOBILE DEALERS	\$25.00
AUTOMOBILE/VEHICLE REPAIR SHOPS	\$12.50
AWNING OR TENT MAKERS	\$12.50
AUTOMOBILE CLEANING OR DETAILING	\$50.00
(B)	
BAKERY (WHOLESALER)	\$100.00
BARREL, CRATE, STAVE, OR BASKET FACTORIES	\$50.00
BATH HOUSES	\$50.00
BARBER/ BEAUTY SHOPS (PER OPERATOR)	\$2.50
BEER AND WINE	
BEER (OFF PREMISES)	\$5.00
BEER (ON PREMISES)	\$15.00
WINE (OFF PREMISES)	\$10.00
WINE (ON PREMISES)	\$15.00
BICYCLE DEALERS	\$25.00
BODY PIERCING	\$100.00
BOATS, MOTORS	\$35.00
BOOKSTORES	\$12.50
BOWLING ALLEYS	\$10.00
BRICK DEALERS & MANUFACTURES	\$25.00
(C)	
CAMPGROUND	\$12.50
CABINET & CARPENTRY SHOP	\$13.00
CARPENTER	\$40.00
CARNIVAL COMPANIES	\$25.00
CARPET & RUG CLEANERS	\$50.00
CAR WASH	\$50.00
CERAMIC SHOP	\$12.50
CHAIN STORES	\$50.00
CIRCUSES, MENAGERIES, DOG PONY SHOWS	(PER DAY) \$25.00
CHIMNEY AND STOVE CLEANERS	\$25.00
CLOTHING STORES	\$50.00
COLD STORAGE PLANTS OR FREEZER	\$35.00
COLLECTION AGENCIES	\$50.00

CONTRACTORS NC LICENSED GENERAL CONTRACTOR	\$10.00
CONCRETE PRODUCERS & DELIVERIES	\$25.00
CREAMERIES OR DAIRIES	\$25.00
(D)	
DANCE STUDIO	\$50.00
DAY CARE CENTER 1-49 CHILDREN	\$50.00
50-99 CHILDREN	\$100.00
100-149 CHILDREN	\$200.00
150-199 CHILDREN	\$300.00
200 OR MORE	\$400.00
DECORATING, INTERIOR	\$25.00
DEALERS IN FIREARMS	\$50.00
DELIVERY OF PACKAGES OR PARCELS	\$10.00
DENTAL LABORATORY	\$10.00
DEPARTMENT STORE	CHAIN \$50.00
DRUG STORE	\$50.00
DRY CLEANERS	\$50.00
(E)	
ELECTRIC SUPPLY COMPANY	\$25.00
ELECTRICIANS	\$50.00
ELECTRONIC GAMING OPERATION	\$100.00 per machine
ENGRAVER & LITHOGRAPHERS	\$10.00
EXTERMINATORS	EXEMPT
EXERCISE, HEALTH CLUB, DIET CENTER OF SPAS	\$75.00
EXHIBIT- NOT OTHER SPECIFICALLY TAXED PER DAY	\$100.00
(F)	
FABRIC SHOPS	\$25.00
FARM MACHINERY	\$25.00
FERTILIZER DEALERS	\$50.00
FISH AND OYSTER DEALERS	\$40.00
FLORIST	\$50.00
FLEA MARKET	\$50.00
FLOOR FINISHERS	\$50.00
FORTUNE TELLERS	\$1,000
FRUIT, VEGETABLE & PRODUCE STANDS	\$12.50
FURNITURE STORES	\$50.00
(G)	

GAS: BOTTLES AND BULK	\$35.00
GAS PUMPS	FLAT \$12.50
GENERAL BUSINESS LICENSE (ALL OTHER EXEMPT)	\$25.00
GENERAL REPAIR OF AUTOMOBILES	\$12.50
GENERAL REPAIR OF MACHINERY	\$10.00
GOLF COURSES	\$50.00
(H)	
HARDWARE STORES	\$25.00
HOBBY SHOPS AND PET STORES	\$25.00
HOME IMPROVEMENT AND REPAIRS (NON LICENSED)	\$50.00
HOTELS AND MOTELS	PER ROOM \$25.00
(I)	
ICE CREAM WHOLESALE PER FREEZER	\$12.50 min \$50.00 max
ICE DEALERS AND MANUFACTURERS	\$12.50
INSULATING COMPANIES	\$12.50
INSTALLING ELEVATORS AND SPRINKLERS	\$100.00
(J)	
JANITORIAL SERVICE	\$50.00
JEWELRY STORES and WATCH REPAIR	\$25.00
(L)	
LANDSCAPE CONTRACTOR	\$50.00
LAUNDRIES	\$25.00
LOAN AGENCIES	\$100.00
LOCKSMITHS	\$39.00
LUMBER BROKERS AND AGENTS	\$12.50
(M)	
MACHINERY (DEALERS NOT OTHERWISE TAXED)	\$35.00
MANUFACTURERS (NOT OTHERWISE TAXED)	\$25.00
MARINA	\$50.00
MASSAGE PARLORS	\$500.00
MEAT RETAIL SALES	\$12.50
MEAT WHOLESALE	\$25.00
MEAT PACKING	\$100.00
MERCHANTS AND DEALERS (RETAIL) NO OTHERWISE TX	\$50.00
MERCHANTS, WHOLESALE AND JOBBERS (N.O.T.)	\$50.00
MILLINERY SHOPS	\$12.50

MODELING AGENCY	\$100.00
MOTORCYCLE DEALERS	\$12.50
MOVIE THEATRES (PER SCREEN)	\$200.00
MUSIC MACHINES (PER MACHINE)	\$5.00
(N)	
NEWS DEALERS (NEWSSTANDS)	\$10.00
NEWSPAPER (PUBLISHING)	\$55.00
NURSERY PLANTS	\$25.00
(O)	
OFFICE SUPPLIES	\$25.00
OUTDOOR THEATRES	\$50.00
(P)	
PARKING LOTS	\$10.00 AND \$.25 PER SPACE
PAWN BROKERS	\$100.00
PEDDLER OF FARM PRODUCT ONLY	\$25.00
PEDDLER ON FOOT	\$10.00
PEDDLER WITH A VEHICLE	\$25.00
PET GROOMING	\$50.00
PHOTO ENGRAVING	\$25.00
PINBALL MACHINES	\$5.00 PER MACHINE
PLUMBERS	\$50.00
POOL TABLES	\$25.00 FLAT
POULTRY FARMS AND PROCESSORS	\$25.00
PRINTING COMPANIES	\$12.50
PRODUCE DEALERS	\$16.25
(R)	
REFRIGERATED TRUCKS	\$25.00
ROOFING, PATCHING, PAINTING OR REPAIRERS	\$40.00
RESTAURANTS	
(0-4 SEATS NOW REVISED TO NO MORE THAN 4)	\$25.00
OVER 5 SEATS	\$85.00
(S)	
SALE OF PIANOS AND RECORD PLAYER	\$5.00
SANDWICHES, WHOLESALE DEALERS	\$50.00
SAWMILLS	\$75.00
SECURITIES DEALERS	\$50.00

SELLING OF CERTAIN OILS/BENZINE, NAPTHA, GASOLINE, OR ETC.	\$50.00
SERVICE COMPANY OR CONSULTANT	\$50.00
SHOE SHOPS	\$12.50
SIGN PAINTERS	\$40.00
STORAGE WAREHOUSE	\$100.00
MINI-STORAGE BUILDINGS	\$4.00 PER BIN
SNACK FOOD DISTRIBUTORS	\$25.00
SOLID WASTE COLLECTORS	\$150.00
SUNDRIES	\$4.00
(T)	
TANNING SERVICE	\$50.00
TAILORS	\$12.50
TATTOO PARLORS	\$50.00
TAXI CABS	\$15.00
TIRE SALES AND REPAIRS	\$25.00
TOW TRUCK	\$25.00
TRAVEL AGENCIES	\$100.00
TV REPAIRS	\$25.00
(U)	
UNDERTAKERS	\$50.00
UPHOLSTERERS	\$25.00
(W)	
WELDERS	\$50.00
WHOLESALE AUTOMOTIVE SUPPLY DEALERS	\$37.50
WRESTLING AND BOXING PROMOTER	\$40.00
WINE (off premises)	\$10.00
WINE (on premises)	\$15.00
WOOD YARD	\$20.00

Section 5-24. Exemptions

The following are exempt from the payment of municipal privilege license taxes pursuant to state law:

- (1) Occupations and professionals.
 - Accountants.
 - Architects.
 - Art of healing.
 - Attorneys-at-law.

Auctioneers.
Banks, banking associations, national banks, etc.
Bondsmen.
Burglar alarm dealers.
Bus companies.
Chiropodists.
Chiropractors.
Dentists.
Doctors.
Embalmers/morticians.
Engineers.
Exterminators.
Insurance companies.
Landscape architects.
Massage therapists.
Mortgage companies.
Ophthalmologists.
Opticians.
Optometrists.
Osteopaths.
Photographers.
Physicians.
Private detectives.
Real estate agents/brokers.
Real estate appraisers.
Real estate mortgage companies.
Surgeons.
Surveyors.
Telephone companies.
Trucking companies.
Veterinarians.

- (2) Household appliances/office machines (selling or renting).
Ten-key: for office use.
Alarm systems: installing, servicing and monitoring.
Billing machines: for office use.
Calculators: for office use.
Cash registers.
Check processors.
Computer hardware: for office use.
Copiers: for office use.
Fax machines: for office use.
Printers: for office use.
Refrigerators: for home use.
Sewing machines: for home use.
Typewriters: for office use.

- Vacuum cleaners: for home use.
- Washing machines: for home use.
- (3) Miscellaneous businesses.
 - Breweries.
 - Lighting systems.
 - Lottery games.
 - Manufacturing motion pictures.
 - Motion picture distributors.
 - Motor fuels: distributors/wholesaler.
 - Natural gas supplier.
 - Telecommunication services (taxed under G.S. 105-164.4(a) (4c).
 - Vending merchandising machines (five of the same type).
 - Video programming (taxed under G.S. 105-164.4(a) (6).
 - Wineries.