

CHAPTER THREE – Taxes and Service Charges

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**ARTICLE 741**

**License Taxes Generally; Schedule of Fees**

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CROSS REFERENCES

Authority to tax – see W.Va. Code 8-13-4, 11-12-4

**741.01 LICENSES REQUIRED.**

No person shall operate or conduct within the Town any of the businesses specified in this article, or do any acts for which a license is required under this article without first securing a license from Council and paying the license taxes hereinafter specified.

(1978 Code Sec. 11-1)

**741.02 PENALTIES.**

If any person shall conduct any business or occupation, or exercise any right or privilege without the Municipal License or Contractor's Registration required therefore under this article, then such person shall, in addition to paying the license tax, be required to pay a penalty. The amount of the penalty shall be ten dollars (\$10.00). This amount along with the license or registration fee amount MUST be paid prior to the issuance of any work being performed within the corporate limits of Nutter Fort.

(Passed 7-23-96)

**741.03 TERM OF LICENSES.**

The license period for all annual licenses provided for in this article shall begin on July 1, of each year and end with this article the following June 30. If granted for a period less than a year, the license tax shall be computed from the annual tax in proportion to such time as the license has to run, unless specifically otherwise provided. However, no license for any purpose or any length of time shall be issued for less than two dollars (\$2.00), unless otherwise specifically provided. (1978 Code Sec. 11-3)

**741.04 ASSIGNMENT OF TRANSFER OF LICENSES.**

No licenses granted under this article shall be assignable or transferable unless otherwise specifically provided. (1978 Code Sec. 11-4)

**741.05 DISPLAY OF LICENSES.**

Every person holding a City license for any of the purposes mentioned in this article shall keep such license posted in a conspicuous position at the place where any such business is carried on. Every person conducting a business for which, under the provisions of this article, a City license is required shall produce such license for inspection whenever required to do so by the City authorities. (1978 Code Sec. 11-5)

**741.06 SCHEDULE OF FEES.**

Auctioneers. For every license to act as an auctioneer, the annual license fees shall be fifty dollars (\$50.00).

Bakeries. For every license to maintain and operate a bakery, the annual license fee shall be fifteen dollars (\$15.00)

Barber & Beauty Shops. For every license to maintain and operate a barbershop or beauty shop, the annual license fee shall be fifteen dollars (\$15.00).

Billiard or Pool Tables. For every license to keep a billiard table or pool table of like kind for public use or resort, where any charge is made for the use of the same, the annual license fee shall be twenty-five dollars (\$25.00). If more than one of such tables be kept in the same house by the same person, the annual license fee shall be twenty-five dollars (\$25.00) for the first one and five dollars (\$5.00) for each additional one.

Bowling Alleys. For every license to keep a bowling alley for public use or resort, where any charge is made for the use of same, the annual license fee shall be twenty-five dollars (\$25.00), plus five dollars (\$5.00) for each additional alley.

Circuses or Menageries. For every license to exhibit a circus or menagerie, the license fee shall be ten dollars (\$10.00) for each exhibition. For every license to exhibit a sideshow in the vicinity of any other show, the license fee shall be five dollars (\$5.00) for each day or part thereof during which such sideshow is exhibited.

Collection Agencies. For every license to carry on or practice the business of a collection agency, the annual license fee shall be forty-five dollars (\$45.00).

Drugstores. For every license to keep or maintain a drugstore, the annual license fee shall be fifteen dollars (\$15.00).

Employment Agencies. For every license to conduct a business of a labor or employment agency for the purpose of hiring or contracting with laborers for employment within the Town/City, or arranging for the transportation of such laborers to other points for employment there, the annual license shall be one hundred dollars (\$100.00)

Fortunetellers. For every license to act as a fortuneteller, palmist, mind reader or anyone who practices the profession of telling the past or future, the license fee shall be twenty-five dollars (\$25.00) for one week or two hundred dollars (\$200.00) for one year. No license shall be issued for less than one week.

Grocery Stores. For every license to operate and maintain a grocery store, the annual license fee shall be fifteen dollars (\$15.00)

Hawkers and Peddlers. For every license to act as a hawker or peddler, the annual license fee shall be ten dollars (\$10.00); provided, however, that this section shall not be construed as requiring a license of a person engaged and continuing in the business of agriculture, horticulture or grazing, who offers for sale in the City goods produced upon the premises which he owns or which he occupies as a bona fide tenant.

Hotels and Taverns. For every license to keep or maintain a hotel or tavern where rooms are kept or maintained for transient guests, the charge for which is by the day or night, the annual license fee shall be ten dollars (\$10.00)

Itinerant Vendors. For every license to act as or carry on the business of an Itinerant vendor, the annual license fee shall be twenty-five dollars (\$25.00). The words "itinerant vendor" mean and include all persons, firms and corporations who engage or conduct within the Town/City a temporary or transient business of selling goods, wares and merchandise, and who have no permanent place of business within the Town/City.

Junk Dealers. For every resident junk dealer or itinerant purchaser of junk, the annual license fee shall be twenty-five dollars (\$25.00). For every nonresident dealer who buys or solicits for the purchase of junk within the Town/City, the annual license fee shall be one hundred fifty dollars (\$150.00).

Lunch Wagons. For every license to keep or maintain a lunch wagon, the annual license fee shall be ten dollars (\$10.00).

Music Boxes, Etc. For every license to keep or maintain a music box or auto-match phonograph in a public place, the annual license fee shall be ten dollars (\$10.00) for each such music box or automatic phonograph.

Pawnbrokers. For every license to practice the business of pawnbrokers, the annual license fee shall be one hundred dollars (\$100.00)

Real Estate Agents. For every license to practice the business of real estate agent or real estate broker, the annual license fee shall be forty-five dollars (\$45.00).

Restaurant and Eating Places. For every license to keep or maintain a restaurant or other eating-place not operated in connection with a hotel, the annual license fee shall be ten dollars (\$10.00).

Theatrical Performances. For every license to present a theatrical performance, the license fee shall be fifteen dollars (\$15.00) for one week, and no such license shall be issued for less than one week; provided that a theater, opera house or other permanent place for public shows may secure a license for which the charge shall be ten dollars (\$10.00) for three months, fifteen dollars (\$15.00) for six months, and twenty-five dollars (\$25.00) for one year. The provisions of this section shall not be constructed to apply to literary, dramatic, musical or benevolent societies that conduct occasional theatrical performances.

Electronic or Video Games and Pinball Machines.

(1) The annual license tax, to operate or maintain an electronic or video game, as defined below, shall be twelve dollars and fifty cents (\$12.50) per game machine if less than twenty machines are involved, or a flat fee of two hundred fifty dollars (\$250.00) if twenty or more machines are involved.

(2) The phrase "electronic or video game" shall be determined in the sound discretion of the individual or department responsible for the issuance of licenses from the Town/City.

(3) The lessor of such machine shall be liable for the license tax if a leasing or rental arrangement is involved; otherwise, the owner of such machine shall be liable for the license tax.

(4) This section shall exempt public corporate bodies, which are owners or act as lessors of such games, from the payment of the license tax.

(Passed 6-22-82; Ord. 1989-02. Passed 2-28-89.)

(5) The annual license tax to operate or maintain a pinball machine shall be ten dollars (\$10.00) per game machine.

Fees for Certain Trades, Professions or Occupations. Unless otherwise indicated below, there shall be a license tax imposed, on an annual basis, upon each person practicing in the following trades, professions or occupations within the Town/City. The fees shall be in the amounts listed below, and shall enable the payer to purchase a license to engage in the trade, profession or occupation for one year unless some other fee period is indicated, in which case the fee will purchase a license for that period.

- 1) For attorney, a fee of five dollars (\$5.00).
- 2) For accountants, a fee of five dollars (\$5.00).
- 3) For architects, a fee of fifteen dollars (\$15.00).
- 4) For chiropractor, a fee of twenty-five dollars (\$25.00).
- 5) For engineers, a fee of fifteen dollars (\$15.00).
- 6) For foresters, a fee of five dollars (\$5.00).
- 7) For landscape architects, a fee of fifteen dollars (\$15.00).
- 8) For land surveyor, a fee of fifteen dollars (\$15.00).
- 9) For physical therapists, a fee of fifteen dollars (\$15.00).

Barber and Beautician Schools. Upon every barber and beautician school there is imposed an annual fee of forty-five dollars (\$45.00).

Car Wash. For each location at which a Car Wash is located an annual license fee, which shall be obtained annually at a cost of fifteen dollars (\$15.00).

Dental Cooperation. An annual license fee of forty-five dollars (\$45.00) is imposed on each dental corporation for the privilege of doing business.

Exotic Club. For each location at which an Exotic Club is located, an annual license will be obtained at a fee of three thousand dollars (\$3,000.00).

Funeral Home. An annual license fee of seventy dollars (\$70.00) is hereby imposed upon each funeral establishment doing business within the Town/City.

Insurance Company. An annual license fee of forty-five dollars (\$45.00) is hereby imposed upon each insurance company established doing business within the Town/City.

Laundry Mat. An annual license fee of fifteen dollars (\$15.00) is hereby imposed upon each laundry mat establishment doing business within the Town/City.

Medical Corporation. An annual license fee of two hundred seventy dollars (\$270.00) is hereby imposed upon each medical corporation doing business within the Town/City.

Outdoor Advertising. An annual license fee of forty-five dollars (\$45.00) is imposed upon each person who engages in the business of outdoor advertising.

Tattoo Studio. An annual license fee of one hundred dollars (\$100.00) is imposed upon each tattoo studio establishment doing business within the Town/City.

Wholesale Dealers in Tobacco. An annual license fee for Class A, selling of up to 750,000 packs of cigarettes, a fee of \$25.00 per establishment. Class B, 751,000 to 1,500,000 packs. of cigarettes, a fee of \$50.00 per establishment. Class C, more than 1,500,000 packs. of cigarettes sold, a fee of \$75.00 per establishment.

All Others. An annual license fee of fifteen dollars (\$15.00) shall be imposed upon any other business activity not licensed under this article.

(Passed 3-8-11)