

**TOWN OF SURRY**  
**SURRY, VIRGINIA**

**BUSINESS AND PROFESSIONAL**  
**LICENSE TAX ORDINANCE**

EFFECTIVE JANUARY 1, 1987

## Town of Surry Business and Professional License Tax Ordinance

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## **Article I**

### **Section 1.1**

An ordinance imposing and levying license taxes on business, trades, professions, occupations, vocations, callings and activities and upon persons, firms and corporations engaged therein with the Town of Surry, providing for the assessment and collection thereof and providing penalties for failure to comply with same pursuant to the Code of Virginia (1950, as amended) to be known, as “The Town of Surry Business and Professional License Tax Ordinance”.

BE IT ORDAINED by the Town Council of the Town of Surry that an ordinance entitled “The Town of Surry Business and Professional License Tax Ordinance” imposing and levying license taxes on businesses, trades, and upon persons, firms and corporations engaged within the Town of Surry, providing for assessment and collection thereof and providing penalties for failure to comply with same pursuant to the Code of Virginia (1950, as amended) be and is hereby adopted as follows:

The purpose of this enactment is to permit the levy assessment and collection of license taxes on businesses, trades, professions, occupations, and callings and upon the person, firm and corporations engaged therein the Town of Surry.

## **Article II. Definitions.**

Section 2.1 Definitions. For the purpose if this Chapter, the following words and phrases shall have meanings respectively ascribes to them by this article:

- (1) Alcohol. The term “alcohol” shall mean the product known as ethyl or grain alcohol obtained by distillation of any fermented liquor, rectified either once or oftener, whatever may be the origin thereof, and shall include synthetic ethyl alcohol, but shall not include methyl alcohol and alcohol completely denatured in accordance with formulas approved by the government of the United States. The word “alcohol” when used in the phrase “more than three and two-tenths percent of alcohol weight” shall mean all alcohol whether obtained by distillation, fermentation or otherwise.
- (2) Alcoholic Beverages. The term “alcoholic beverages” shall include the four varieties of liquor defined herein as alcohol, spirits, wine and beer, and any one or more of such varieties and every liquid or solid, patented or not, containing alcohol, spirits, wine or beer and capable of being consumed by a human being. Any liquid or solid containing more than one of the four varieties above defined shall be considered as percentage of alcohol, however obtained.
- (3) Beer. The term “beer” shall mean any beverage obtained by the alcoholic fermentation of any infusion or decoction of barley, malt and hops of any similar products in drinkable water and containing unless otherwise expressly provided, more than three and two-tenth percent of alcohol by weight. This definition shall include ale, porter and stout.

- (4) Carnival. An aggregation of shows, amusements, concessions, eating places and riding devices or any of them, operated together on one lot or street or on contiguous lots or streets, moving from place to place, whether the same are owned and actually operated by separate persons, firms or corporations or not.
- (5) Dance Hall. A public dance hall shall be construed to mean any place open to the general public where dancing is permitted to which an admission fee is charged or for which compensation is in any manner received either directly or indirectly by cover charge or otherwise, or where compensation before, during or after dancing. The sale of any refreshments, food or any form of merchandise at any such place of the exhibiting or such for sale shall be deemed direct compensation for any such dance hall within the meaning of this section.
- (6) Gross Expenditures. All expenditures incurred in connection with the acquisition or lease of real property, including cash, credits, fees, commissions, brokerage charges and rentals, and all expenditures incurred in connection with the improvement of development of such property, including cost of all labor involved in such improvement or development cost of materials and supplies equipment rental or any equivalent charge therefore if equipment is owned by the builder or developer, and any other expenditure of whatever description incurred in connection with improvement on development of such property. The term “gross expenditures” shall not include amounts expended for interest on or payment of principal of debt incurred in connection with such improvement or development work.
- (7) Gross Receipts. The gross receipts from any business, trade, profession, occupation, vocation, calling or activity, including cash, credit, fees, commissions, brokerages charges and rentals, and property of any kind, nature or description from either sales made or devices rendered without any deduction therefrom on account of cost of the property sold, the cost of material labor or services or other costs, interest or discounts paid or any expense whatsoever, and such term shall include in case of merchants the amount of the sale price of supplies and goods furnished to or used by the licensee or his family or other for which no charge is made; provided, however, the term “gross receipts” with respect to manufacturers, wholesale merchants and retail merchants manufacturing or dealing in articles upon which there is levied a direct excise tax or gasoline tax by the United States or the State shall not include excise tax or gasoline tax by the United States or the State.

The term, “gross receipts” shall not include any amount paid to the State or to the County for the Virginia retail sales or use tax or for local sales tax.

The term “gross receipts” when used in connection with or in respect to financial transactions involving the sale of notes, stocks, bonds or other securities or the loan, collection or advance of money or the discounting of notes, bills or other evidence of debt, shall mean the gross interest, gross discount, gross commission or other gross receipts earned by means of or resulting from such financial transactions, but the term “gross receipts” shall not include any amount received as payment of debt.

The term “gross receipts” shall include the gross receipts from all sales or services rendered or activities conducted within the county, both to persons within the county and

to persons outside the county; provided, however, that the term “gross receipts” shall not include dues collected by trade, business, professional, services or civic associations or other similar organizations.

In this connection, the word “person” shall be construed to include governmental agencies.

The calculation of gross receipts shall be on either cash or accrual basis, determined by the accounting system of the taxpayer.

- (8) Itinerant vendor; Itinerant auctioneer. Itinerant vendor or itinerant auctioneer is a person, firm or corporation who shall engage in, do or transact any temporary or transient business in this Town either in one locality or in traveling from place to place in the sale of goods, wares and merchandise, and who for the purpose of carrying on such business shall hire, lease, use or occupy any building or structure, motor vehicles, tent, car, boat or public room or any part thereof, including rooms in hotels, lodging, houses, or houses of private entertainment, or in any road, street, alley or other public place in the Town, except in Town and State owned public parks and upon other properties owned by Town of Surry or the Commonwealth of Virginia for a period of less than one year, for the exhibition of or sale of such goods, wares, or merchandise.
- (9) Live model photographic studio. Any place where human live models are provided for photographic purpose for a fee or any other consideration.
- (10) Massage Parlor. Any place where manipulation of body tissue for remedial or hygienic purpose, or any other purpose is conducted and the owners and employees do not currently hold a valid physiotherapy license.
- (11) Mixed Alcoholic Beverages. The term “mixed alcoholic beverage” shall mean a drink composed in whole or in part of alcoholic beverages having an alcoholic content of more than fourteen percent by volume and served to an individual in a quantity less than the quantity contained in a closed package for consumption on premises licensed under this chapter.
- (12) Peddler. Any person who shall carry from place to place goods, wares, merchandise and offer to sell or barter the same, or actually sell or barter the same shall be deemed to be a peddler.
- (13) Peddlers to licensed dealers and retailers. Any person, firm or corporation, who or which at other than a definite place of business operate by the seller, shall sell or offer to sell good, wares or merchandise to licensed dealers or retailers and at the time of such sale or exposure for sale shall deliver, or offer to deliver, the goods, wares or merchandise to the buyer and any delivery made on the day of sale shall be construed as equivalent to delivery at the time of sale.
- (14) Person. Any individual, firm, co-partnership, corporation, company association or joint stock association. Such term shall include any trustee, receiver, assignee or personal representative thereof carrying on or continuing a business, profession, trade or occupation, but shall not include a court appointed trustee, receiver or personal

representative, in the liquidation of assets or immediate distribution or a sergeant or sheriff or any deputy, selling under authority or process or writ of a court of justice.

Such terms shall not include a governmental agency, a volunteer fire department, a volunteer rescue squad or a non-profit organization operating a community center, swimming pool, tennis court or other educational, cultural, recreational, and athletic facilities and facilities for the welfare of the residents of the area.

- (15) Spirits. The term “spirits” shall mean any beverage which contains alcohol obtained by distillation mixed with drinkable water and other substances, in solution and includes, among other things, brandy, rum, whiskey and gin, or any one or more of the last four named ingredients; but shall not include any such liquors completely denatured in accordance with formulas approved by the government of the United States.
- (16) Retail Merchant. Any person who makes retail sales is a retail merchant; Retail sales – a retail sale, for the purpose of this classification, is the sale of goods, wares and merchandise for any purpose other than resale, but not including sales at wholesale to institutional, commercial and industrial users. A restaurateur is a retail merchant except as otherwise described herein.
- (17) Wholesale Merchant. Any person who sells to retailers, as set forth in Section 4.15 for resale only, and all persons who sell to institutional, commercial or industrial consumers.
- (18) Wine. The term “wine” shall mean any beverage obtained by the fermentation of the natural sugar contents of fruits or other agricultural products containing sugar, including honey and milk, either with or without additional sugar, and containing more than three and two-tenths percent of alcohol by weight.

### **Article III. Administration**

- Section 3.1 Business, trades, professions, occupations, vocations, callings, activities subject to tax. Each and all of the taxes hereinafter imposed are in all cases imposed upon the privilege of doing business, or exercising a trade, profession, occupation, vocation, calling or activity in the Town, including all phases of the business, trade, profession, occupation, vocation, calling or activity conducted in the Town.
- Section 3.2 Effective date. This chapter shall be in force on and after January 1, 1987.
- Section 3.3 Levy on license taxes. For each and every year beginning with January first of each year and ending December thirty-first following, there hereby levied the annual license taxes hereinafter set forth in this chapter, except as otherwise specifically provided for in this chapter, on persons conducting or engaged in any business, trade or occupation in the county, hereinafter set forth in this chapter. No annual license tax shall be levied on persons conducting or engaged in any business, trade or occupation in the county where the gross receipts in any year are less than \$1,000.00.
- Section 3.4 License as personal privilege. Every license issued under the provisions of this chapter shall be deemed to confer a personal privilege to transact, carry on or conduct the



business, profession, trade or occupation which may be the subject of the license, and shall not be exercised except by the persons licensed.

Section 3.5 Duties of the Clerk of Town of Surry

The clerk shall assess the license taxes chargeable to this chapter. It shall be the duty of the Clerk of the Town to enforce the assessment of all licenses and charges for privileges that are enumerated in this chapter and to make diligent investigation into the identity of and to report to the Town Attorney all persons that are engaged in any pursuits or occupations enumerated in this chapter who have not taken out and paid for the license taxes imposed in this chapter.

Section 3.6 Application for license; filling; contents. All persons embraced by this chapter shall make application for licenses to the Clerk of the Town of Surry office in the Town Hall building. The Clerk shall furnish the necessary forms, which shall be properly filled in with such information as the Clerk may require. The Clerk shall compute the amount of the license tax and shall issues a license to the applicant to prosecute the business, profession, trade or occupation.

All licenses so issued shall state the amount assessed and paid the privilege to be exercised and the period of time for which the license is valid.

Section 3.7 Information to be furnished by applicant. Every applicant for a license to conduct any business, profession, trade, or occupation under the provisions of this chapter shall furnish the Clerk of the Town on or before February 15<sup>th</sup> of each year, in writing, with his correct name and trade name, his correct residence address, the nature of the business, profession trade or occupation to be pursued, the place where it is to be pursued, the date, and a record of gross receipts, and/or gross expenditures, verified by oath for the past year, as well as such other information as may be required by law, on forms prescribed by the Town Clerk. In event of a failure or refusal by the applicant to provide the information necessary to enable the Clerk to the Town to assess a license tax on the basis provided by law, the Clerk of the Town shall assess such license tax upon the best information he/she can obtain, adding thereto the penalty prescribed by law.

Section 3.8 Each place of business to have separate license. No license shall be issued under the terms of this chapter to cover more than one place of business, and applicant shall be required to take out separate licenses for each place of business in which the business, professions, trade or occupation to be licensed is pursued; provided, however, that if any applicant is engaged in two or more businesses, professions, trades, or occupations all subject to the same rate, all measured by the same base, and all carried on the same place of business, he may obtain one license for all such businesses, professions, trades or occupations but all information for each, as herein otherwise required, shall be given and shall appear on the required forms. In those cases in which the conduct to the business, procession, trade or occupation involve operations subject to more than one rate or computed on more than one base, as hereinafter set forth, the licensee is required to maintain a separate accounts for each such operation and shall be separately licensed for such operation; provided however, that the licensee may elect to maintain a single account for all operations taxed on gross receipts, in which case the entire business, taxed on gross receipts shall be computed at the highest rate applicable to any part of the business taxed on gross receipts.

Section 3.9 Computation of Tax for Persons Beginning Business, Professions, Trade, or Occupation. Every person beginning a business, profession, trade or occupation which is subject to a license tax under the provisions of this chapter shall estimate the amount of the gross receipts he will receive between the date of beginning business and the end of the current license, year, and the license tax for the current year shall be computed on such estimate. Whenever a license tax is computed upon estimated gross receipts, such estimate shall be subject to adjustment by the Clerk of the Town of Surry, at the end of the tax year to reflect actual gross receipts, and he shall give credit for any overpayment on the license tax payable the following year. Similarly, underestimates shall be adjusted to reflect actual gross receipts and the amount underestimated shall be added to the license tax for the succeeding license tax year.

Section 3.10 Payment by Corporations, Partnerships. All licenses issued and license taxes imposed under the provisions of this chapter upon the gross receipts of the business, trade, or occupation conducted by a corporation or partnership shall be issued to and paid by the corporation or partnership, and when so paid, it shall be deemed to discharge the license tax liability of the members of such partnership insofar as it relates to corporation or partnership business.

Section 3.11 When License Taxes Payable. All license taxes imposed by this chapter, except as herein otherwise provided shall become due and payable on or before February fifteenth if each license tax year. In all cases where the person shall begin the business, profession, trade or occupation, upon which a license tax is imposed under this chapter, after January first of each license tax year, such license tax shall become due immediately, and payment shall be made within thirty days of the first time such person commences business.

Section 3.12 Penalty For Failure to Pay License Tax When Due. There shall be a penalty of ten percent of the sum of the tax, with a minimum of \$5.00 added to all license taxes imposed under the provision of this chapter that are unpaid on the due date of February fifteenth of each license year; or in the case of any person first engaging in a business, profession, trade or occupation after January thirty-first day after he/she first engages in such business, profession, trade or occupation. In addition to the penalty for failure to pay on time, interest will accrue on the sum of the tax penalty at the rate of ten percent per annum. Interest be computed from the first day following the day on which the tax was payable. Taxes and penalty herein provided shall be assessed and collected in the manner provided by law for the enforcement of the collection of other taxes.

Section 3.13 Persons Liable for License Tax to Keep Records, Report of Gross Receipts. Every person liable for a license tax under this chapter which is based on gross receipts or gross expenditures shall keep all records and accounts necessary to compute and to verify such gross receipts or gross expenditures shall be taken from such records. All such records and general books of account shall be open to inspection and examination by the Clerk of the Town of Surry or his designee or any person appointed by the local governing body of the Town, and shall be maintained for a period of three years.

Section 3.14 Transfer of License. Licenses issued under the provisions of this chapter, except as otherwise provided, licenses may be transferred from one person to another or from one location to another; provided that no such transfer shall be valid unless and until notice in writing to be given to the Clerk of the Town of Surry of the proposed transfer, which notice shall contain name, trade name, if any and the address of the proposed transferee, the proposed new location, if any, as well as the date of the proposed transfer; and the Clerk of the Town of

Surry, may approve such transfer upon being satisfied of the good faith thereof. Failure to notify the Clerk of the Town of Surry, of the transfer of a license within thirty days of such transfer shall invalidate such license and such invalidated license shall not be subject to refund as provided by Section 3.17 of this chapter.

It is specifically provided, however that if the transferee's license for the current license year has been based on an estimate of gross receipts, or gross expenditures for the period he was in business during the current license year and if the accumulation of gross receipts by transfer shall exceed the original estimate the transferee shall be required to amend the license by an estimate of the gross receipts or gross expenditures he will incur between the day of beginning business and the end of the current license year.

Section 3.15 Display of form, tag, button, or sign issued in evidence of license. Every person required to obtain a license under the provisions of this chapter shall keep the form, decal, tag, button, certificate of license or sign issued in evidence thereof prescribed by the Town Clerk in a convenient and conspicuous place and whenever required to do, shall exhibit the same to any authorized enforcement office.

Section 3.16 Assessment of license taxes found to be due. If the Clerk of the Town ascertains that any person has not been assessed with a license tax levied under the terms of this chapter for any license tax year of the three tax years past, and absence of such assessment was not due to fraudulent intent to evade taxes on the part of such person, it shall be the duty of the Clerk of the Town to assess such person with the proper license tax for the year or years omitted, adding thereto the penalty set forth in Section 11-14 of the chapter.

Section 3.17 Certification of erroneous assessments; refunds. The Clerk of the Town is empowered to certify to the Mayor any instances of erroneous assessments. Upon a receipt of such certificate the Mayor is directed to make a refund based upon the certification of the Clerk of the Town with the prior approval of the governing body.

Licenses issued under the provision of Article IV of this chapter, except those measured by other than gross receipts or gross expenditures, shall be subject to refund where the licensee goes out of business before the end of the current year subject to all the following qualifications:

1. License for current license year must be based on gross receipts or gross expenditures obtained throughout the preceding calendar year.
2. The reason for going out of business is not connected in any manner with the violation of any State law or local ordinance or any rules or regulations made pursuant thereto.
3. The amount of refund shall be made a monthly proration on the gross receipts; but in no case shall the refund reduce the tax below \$30.00. A new business less than one (1) year is based on actual gross receipts and adjusted on a month-to-month rate of \$0.05 per \$100.00 annual.
4. If any person seeking a refund is indebted to the Town for any local levy, the refund, or so much thereof as is necessary shall first be applied to such indebtedness.

Refunds based on licensee going out of business shall be made in the same manner as herein provided for erroneous assessments.

Section 3.18 Assessment and payment of additional license tax found to be due; overpayment.

If the Clerk of the Town ascertains that any person who has been assessed with a license tax levied under provisions of this chapter for any license tax year of the three license tax years last past, or for the then current license tax year, but that upon correct audit and computations of the license tax the assessment thereof should be in an increased amount, and the assessment of the license tax at the lesser amount was not due to fraudulent intent or to evade taxes, then the Clerk of the Town shall assess the taxpayer with the additional license tax found due, without penalty, and shall furnish written notice thereof to the taxpayer. If the assessment of the additional license tax be not paid to the Clerk within thirty days after written notice to the taxpayer of such additional assessment, penalty at the rate of ten percent per annum shall accrue from the date of the notice until payment and the Clerk of Town shall collect such penalty along with the tax and in the same manner as the tax may be collected; provided, however, that no action, suit or other proceeding at law or inequity shall be commenced in any court of the State of Virginia, nor shall any other legal action be taken, by the Clerk or other officer or agent of the Town for the collection of any taxes or levies assessed under the authority of The Town of Surry upon business licenses, or for the collection of any tax levied pursuant to this chapter, after the expiration of five years from the date upon which any penalty was required by law to have been added to such tax or levy so assessed. Any overpayment of license taxes imposed under the terms of this chapter shall be credited to the amount of licensee tax due the following year or shall be refunded in case the licensee does not engage in a business, profession, trade or occupation subject to license by the Town the following year.

Section 3.19 Assessment in case of fraudulent intent to evade license tax. If the Clerk of the Town ascertains that any person has fraudulently, or with intent to evade the payment of proper license taxes failed or refused to obtain a proper license as required by the provisions of this chapter, for any one or more of the three license tax years past, or for the then current license tax year, and the liability therefore is ascertained, such omitted or additional license tax and the normal penalty hereinbefore prescribed shall be assessed for each and every year of the three license tax years last past and for the current license tax year, for which he was assessable, together with an additional penalty thereon of twenty percent of such unpaid license tax; and failure to obtain such license as required by the provisions of this chapter shall be taken as prima facie evidence of intent to evade such taxes.

Section 3.20 Enforcement of chapter. In the enforcement of the provisions of this chapter, the Clerk of the Town in addition to the powers herein specifically granted, shall have all the same enforcement authority with respect to Town licenses that State law confers upon the Clerk if the Town generally with respect to State Licenses. As is one of the means of ascertaining the amount of the license tax due under the provisions of this chapter, or of ascertaining any other pertinent information, the Clerk of the Town may propound interrogatories to each applicant and may use such other evidence he may procure. Such interrogatories shall be answered under oath, and it shall be unlawful for any applicant for a Town license to refuse to answer any such interrogatories.

The Clerk of the Town of Surry and his/her deputy shall have such duties, authority and power with respect to the enforcement of the provisions of this chapter as may be conferred by the Town Council.

The Clerk of the Town of Surry or his duly qualified deputy shall have the power to summon any person by registered letter or otherwise to appear before him at his/her office at a time to

be specified in such summons and to answer, under oath questions touching such taxpayer's license tax liability. Failure of such person to answer such summons without good cause of failing or refusing to answer under oath questions touching his tax liability shall be a misdemeanor and punishable as provided by Section 3.26 of this chapter. The Clerk or his/her duly qualified deputy, after the hereinabove set out powers of enforcement have been exhausted, shall have the added power to proceed by warrant through the Town attorney's office to enforce compliance with the provisions of this chapter.

Section 3.21 Annual reports by the Clerk of the Town to the Town Council. The Clerk of the Town Shall make return, duly certified an oath to the Town Council at its regular meeting in March of each year, of the aggregate amount issued under each section of this chapter and the total amount issued for the preceding year, ending December thirty-first and for the current year, and at the same time shall also issue to the Mayor a list of all persons who have obtained licenses under this chapter for the current year.

Section 3.22 Duties generally of the Clerk. It shall be the duty of the Clerk of the Town to collect the license taxes referred to in Section 3.3 of this chapter.

Section 3.23 Payment of license taxes. The amount of license taxes shall be paid to the Clerk who shall give his receipts acknowledging payment of such license taxes.

Section 3.24 Clerk's delinquent list to the Town Council. The Clerk, after ascertaining which of the license taxes and levies cannot be collected, shall at the time he/she makes out the list required by the Code of Virginia (1950, as amended) include therein such license taxes and levies as he/she is unable to collect. Such list shall be submitted to the Town Council.

Section 3.25 Collection by levy and sales; penalty. Should there be any assessment made, as provided in Section 3.5 of this chapter, and not paid, it shall be the duty of the Clerk of the Town, to make the collection by levy and sale of goods and chattels of the person assessed, in the manner provided for the assessment, levy and collection of taxes.

Section 3.26 License required; compliance with chapter; penalty for violation of chapter. It shall be unlawful and a misdemeanor for any person to conduct a business or to engage in a profession, trade or occupation without a license as required under the provisions of this chapter. Any person who is convicted of violating any of the provisions of this chapter shall, except where some other penalty is specially provided, be punished by a fine not to exceed \$250.00 or by imprisonment in the county jail for a period of five days or both. Each day any person shall continue to violate the provisions of this chapter after the due date of any license tax prescribed in this chapter shall constitute a separate offense.

Section 3.27 Effect of Invalidity, et cetera, of checks given in payment of license tax. In the event a check given by a person in payment for any license tax imposed under the provisions of this chapter should be worthless or should be returned because of insufficient funds the license issued to such person shall be deemed void as of the date of the issuance of such license, if after reasonable written notice to the licensee the items is not paid in full.

## Article IV. Schedule of License Taxes

Note: Section 4.1 amended deletion 07-12-2016

Section 4.1 Amusements. ~~Every person conducting or engaging in any of the following amusement occupations, business or trades with gross receipts of more than \$1,000.00 and less than \$20,000 shall pay for the privilege an annual license tax of \$30.00. Those persons with gross receipts, in excess of \$20,000 shall pay an annual license tax of \$0.20 per each \$100.00 of total gross receipts.~~

~~Amusement Park  
Amusement Rides  
Arcade or building dedicated to general amusement or entertaining  
Billiards or pool  
Bowling Alley  
Drive in theater  
Furnishing closed circuit television entertainment  
Golf Courses  
Golf driving range  
Marina  
Miniature golf  
Movie Theater  
Park, athletic field  
Riding Academy  
Rifle range, shooting gallery  
Skating rink  
Tennis court  
Theater  
Other amusement activities not specifically taxed~~

Section 4.2 Builders and Developers. Every person conducting or engaging in any of the activities enumerated below by force on account land or property owned, leased or otherwise controlled by such person, for purpose of eventual sale, shall be deemed to be a builder or developer: work on or in any building or structure requiring the use of paint, stone, brick, mortar, cement, wood, wallpaper, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead or other metal or any other building material; any electrical work on or in any building or structure; paving or curbing on sidewalks or streets, public or private property, requiring the use of asphalt, brick, stone, cement,, wood or any composition; excavating earth, rock or material for foundations or any other purpose; surveying and/or subdividing tract of land; constructing any sewer of stone, brick, concrete, terra cotta or other material; building, wrecking, repairing, remodeling, razing or demolishing any structure; moving any building, drilling, boring or digging a well.

Every builder and developer engaging in one of the activities aforesaid in the Town by force account on land or property owned, leased or otherwise controlled by said person with gross receipts of more than \$1,000.00 and less than \$35,000.00 shall pay for the privilege an annual license tax of \$28.00. The person with gross receipts in excess of \$35,000.00 shall pay an annual license tax of \$0.10 for each \$100.00 of gross receipts.

Section 4.3 Business Service Occupations. Every person conducting or engaging in any of the following business service occupations, business, or trades with gross receipts of more than \$1,000.00 and less

than \$20,000.00 shall pay for the privilege an annual license tax of \$30.00. Persons with gross receipts in excess of \$20,000.00 shall pay an annual license tax of \$0.20 for each \$100.00 of gross receipts.

Airport  
Artist representative  
Auto damage appraisal service  
Bid or building reporting service  
Blacksmith  
Boarding horses  
Bookbinding  
Data processing, computer services, system development  
Drafting service  
Engraving Erecting, installing, removing, storing awnings  
Freight traffic bureau  
Garage and auto repair  
Hauling or transfer, not in connection with taxicab business  
Impounding lot  
Inventory service  
Job printing, printing shop, duplicating process  
Laundry, cleaning, pressing, dyeing, establishment  
Leasing films and tapes for compensation  
Letter writing  
Leasing of automobiles, trucks, and trailers  
Livery stables (lodging contract)  
Marine or salvage work  
Microfilming  
Mimeographing, multigraphing, related type service  
Motion picture film producer, laboratory  
Operating analytical or engineering laboratory  
Packing, crating, shipping, hauling or moving goods or chattels for others  
Parking lot  
Private detective, detective agency  
Promotional agent or agency  
Protection agent or agency  
Public garage  
Realty multiple listing service  
Refuse collection  
Renting or leasing airplanes, automobiles, buses, tractors or trucks  
Renting or leasing bicycles, motorcycles, moped  
Riding school or academy  
Royalty and franchise firm  
Septic tank cleaning  
Storage of all types  
Swimming pool maintenance or management  
Tabulating or computer service bureau  
Taxicab operator  
Title insurance company  
Towel, linen, coat, apron, uniform laundering service, including the lease thereof  
Towing Service

Trade association  
Tree surgery, trimming, removal  
U-Drive-It firm, business  
Vehicular advertising, electric advertising, business advertising, commercial advertising  
Washing, cleaning, polishing automobiles (this shall not apply to service stations or garages when included as part of there services)  
Other business occupations

Section 4.4    Personal Service Occupations Every person conducting or engaging in any of the following personal service occupations, businesses or trades with gross receipts of more than \$1,000.00 and less than \$20,000.00 shall pay for the privilege an annual license tax of \$30.00. The person with gross receipts in excess of \$20,000.00 shall pay an annual license tax of \$0.20 for each \$100.00 of gross receipts.

(1)        The business of operating:

Barbershop  
Beauty parlor and hairdressing establishment  
Cemetery (except nonprofit) excluding the sale of burial sites  
Chartered club  
Convalescent homes (except nonprofit corporations)  
Dance band  
Furnishing live music or entertainment  
Information bureaus, booths  
Nursing homes (except nonprofit corporations)  
Old age homes (except nonprofit corporations)  
Physical fitness and nutrition establishments  
Private hospitals (except nonprofit corporations)  
Swimming pool (other than non profit corporations)  
Turkish, Roman or other like bath or bath parlor

(2)        The business of:

Addressing letters or envelopes  
Auctioneering  
Babysitting and child care services  
Bottle exchange  
Cleaning windows, shades, chimneys, furnaces  
Clinical laboratory  
Correspondent establishment or bureau  
Dance, music, ceramic, art, sewing instructions, or tutoring  
Day nursery (other than foster homes)  
Escort service  
Exterminating rats, vermin, termites, et cetera  
Fumigating or disinfecting  
~~Funeral director, service~~ amended deletion 07-12-2016  
Furnishing ambulance service  
Furnishing domestic or clerical help, labor or employment  
Furnishing house cleaning service



Furnishing janitor service  
Furnishing labor service  
Furnishing limousine service  
Furnishing messenger service, except telephone or telegraph messenger service  
Furnishing statistical service  
Interior decorating  
Kennel, dog and cat  
Lawn development and maintenance  
Long term leasing of vehicles  
Masseur or masseuse holding valid physiotherapy license  
Nurse's registry  
Operating reducing salon, health club  
Operating scalp treating establishment  
Photographer  
Physician's registry  
Piano tuning  
Picture framing, gliding  
Press clipping service  
Private school (other than religious, nonprofit)  
Renting any kind of tangible personal property  
Renting or furnishing automotive washing, drying or cleaning equipment  
Sale of money orders (not otherwise covered)  
Secretarial service  
Small animals grooming  
Taxidermists  
Tattoo Artist (who has obtained prior approval of the Surry County Circuit Court and the State Health Department)  
Telephone answering service  
Undertaker  
Wake-up service  
X-ray laboratory  
Other personal service occupations

Section 4.5 Contractors and Contracting. Every person conducting or engaging in any of the following contracting occupations, businesses or trades with gross receipts of more than \$1,000.00 and less than \$35,000.00 shall pay for the privilege an annual license tax of \$28.00. Persons with gross receipts in excess of \$35,000.00 shall pay an annual license tax of \$0.10 for each \$100.00 of gross receipts.

Air conditioning  
Brick contracting, stone and other masonry  
Building  
Carpentry  
Cement  
Dredging sand or gravel  
Electrical  
Floor scraping or finishing  
Highway  
Nuclear reactor, and/or plant maintenance refueling, cleaning and repair  
Paint and paper decorating

Pavement, paving  
Pile driving  
Plastering and dry wall  
Plumbing, heating, steam fitting, gas fitting, road, street, bridge, sidewalk, and curb and gutter roofing  
Sewer drilling and well digging  
Soil testing  
Structural metal installation  
Tile, glass, flooring, or floor covering  
Tunneling  
Wrecking, moving, excavating  
Other contractors and contracting, all not otherwise specified

Every person engaged in the hereinabove contracting businesses, occupations or trades in the Town from a place of business in this state outside of the Town shall be liable for business done in the Town provided, that if a license has been required any paid in the contractor's principal place of business in this state, he shall be liable hereunder only if the amount of business by any such contractor in the Town exceeds the sum of \$25,000.00.

Every person engaged in the hereinabove contracting business occupations or trades in the Town from a place of business outside the state shall be liable on the gross receipt from activities conducted in the Town.

The license tax imposed by this section shall be prorated on all orders and contracts covering more than one calendar year so as to insure that the gross amount of each such order or contract is used only once as a basis for determining the amount of taxation due.

Section 4.6 Hotels and Motels. Every person operating a hotel or motel, renting in excess of Seven (7) bedrooms to transients or sojourners, with gross receipts of more than \$1,000.00 and less than \$20,000.00 shall pay for the privilege an annual license tax of \$30.00. Persons with gross receipts in excess of \$20,000.00 shall pay an annual license tax of \$0.20 for each \$100.00 of gross receipts.

Section 4.7 Tourist homes and tourist cabin. Every person operating a tourist home or tourist cabin in a building or group of buildings which has two (2) or more bedrooms, rented to transients on a daily basis with gross receipts of more than 1,000.00 and less than \$20,000.00 shall pay for the privilege an annual license tax of \$0.20 for each \$100.00 of gross receipts. Such license shall not confer the privilege of serving meals, and any restaurant, lunch counter or dining room maintained in connection with such establishment.

Section 4.8 Boarding houses; lodging houses; apartment buildings. Every person operating a boarding house or a lodging house in the Town which rents more than two bedrooms to regular lodgers on a weekly, monthly basis; with gross receipts of more than \$1,000.00 and less than \$20,000.00 shall pay for privilege an annual license tax of \$30.00. Persons with gross receipts in excess of \$20,000 shall pay an annual license tax of \$0.20 for each \$100.00 of gross receipts from business during the preceding calendar year, which license shall include the privilege of serving meals to such regular roomer. If meals are served or offered to the public at large, however, a restaurant license shall be obtained under the provisions of Section 4.14 of this chapter.

## Section 4.9

### **This section is reserved**

Section 4.10 **Professions.** Every person conducting or engaging in a professional service with gross receipts of more than \$1,000.00 and less than \$12,000.00 shall pay for the privilege an annual license tax of \$30.00. Persons with gross receipts in excess of \$12,000.00 shall pay an annual license tax of \$0.30 per \$100.00 of gross receipt as hereinabove defined, for the profession during the preceding calendar year.

(1) The professional occupation of:

Architect  
Attorney at Law  
Ceramic engineer  
Certified Public Accountant  
Chemical engineer  
Chiropodist  
Dentist and including orthodontist and all specialist  
Electric engineer  
Heating, air conditioning, ventilating engineer  
Highway engineer'  
Homoeopathist  
Industrial engineer  
Mechanical engineer  
Mining engineer  
Naturopathist  
Optometrist  
Physiotherapist  
Psychiatrist  
Psychologist  
Physician  
Radio engineer  
Railway engineer  
Refrigerator engineer  
Sanitary engineer  
Steam power engineer  
Structural engineer  
Surveyor  
Veterinarian including vet surgeons  
Other professional occupations

Section 4.11 **Specialized occupations and business.** Every person engaged in a specialized occupation and business with gross receipts of more than \$1,000.00 and less than \$20,000.00 shall pay for privilege an annual license tax of \$30.00. Persons with gross receipts in excess of \$20,000.00 shall pay an annual

license tax of \$0.20 per \$100.00 of gross receipts as hereinabove defined for the occupations during the preceding calendar year.

(2) The specialized occupations of:

Accountant, (bookkeeper)  
Actuary  
Advertising agent  
Animal hospital  
Appraiser or evaluator of personal property for others for compensation  
Appraiser or evaluator of real estate for others for compensation  
Artist  
Assayer  
Atomic energy consultant  
Auditing company or firm  
Automation consultant  
Blue printer  
Bookkeeper, public  
Broker, including insurance, rental, stock, and investment  
Building designer  
Building inspector consultant  
Business consultant  
Chemist  
Collection agent agency  
Commercial inventory or valuation service  
Commission merchant  
Common  
Communication consultants  
Counselor, family or marriage  
Credit rating  
Data software programming service  
Debt refinancing company and or mortgage  
Economic and social science research service  
Employment agent or agency  
Grain, peanut dealer  
Insurance claims adjuster  
Interior decorating consultant  
Investment advisory service  
Labor agent  
Labor arbitrator  
Labor relations consultant  
Land and rental agent  
Landscape designer  
Language translator  
Lecturer  
Legislative researcher  
Lumber measurer  
Management engineer  
Manufacturer's agent

Marketing research analyst  
Mercantile agent, agency  
Operations analyst  
Optician  
Planner, planning consultant  
Public relations counselor  
Public stenographer  
Publicity service, furnisher of, booking agent, concert manager  
Recorder of proceedings in any court, commissions or other organizations  
Sales agent or agency

Section 4.12 Real Estate Brokers and Real Estate Salesmen. Every person engaging in the business or occupation of Real Estate broker with gross receipts of more than \$1,000.00 and less than \$12,000.00 shall pay an annual license tax of \$30.00. Those persons with gross receipts in excess of \$12,000.00 shall pay an annual license tax \$0.20 per \$100.00 of total gross receipts.

A real estate broker, within the meaning of this section, is any person who or which for compensation or valuable consideration sells or offers for sale, buys or offers to buy or negotiates the purchase of rents or offers to rent any real estate or the improvements thereon for others.

The gross receipts of the broker shall include all of the receipts produced by the broker; his salesman and others employed by the broker unless the broker, salesman or some of his salesmen are engaged in the occupation of real estate are treated as independent contractors under Federal Internal Revenue rules and regulations. In such event the salesmen so treated shall obtain a license under this section for that part of the gross receipts which are attributed to their activities as independent contractor and which are not retained or received by the broker as the broker's share of the gross receipts produced by the salesmen. The tax for salesmen shall be at the same rate as the brokers.

A salesman is defined as any person who for compensation or valuable consideration is employed by or serves as an independent contractor with a real estate broker, to sell or offer to sell, buys or offers to buy or negotiates the purchase or sale or exchange of real estate, or leases or offers to lease or rents or offers to rent any real estate or improvements thereon for other.

This section shall not apply to commissioners and receivers appointed by the court, nor to administrators, guardians, trustees and other fiduciaries while acting in fiduciary capacity.

The broker shall attach to his license application form a listing by name and home address of each salesman, together with the salesman's share of gross receipts.

Section 4.13 Repair Service Occupations. Every person conducting or engaging in any of the following repair service occupations, businesses or trades with gross receipts of more than \$1,000.00 and less than \$20,000.00 shall pay an annual license tax of \$30.00. Those persons with gross receipts in excess of \$20,000.00 shall pay an annual license tax of \$0.20 for each \$100.00 of gross receipts.

Airplane repair  
Auto repair, engine repair of any type  
Bicycle repair and motorcycle repair  
Business and office machine repair  
Clothes, hats, carpets, or rugs, repair of

Dressmaking, slip covers, drapery and/or curtain making (service only)  
Furniture, upholster, repair of  
Gunsmith, gun repairing  
Industrial, commercial machinery  
Lawnmowers  
Locksmith and lock repair  
Machine shop, boiler shop  
Mattress, repair of  
Nuclear Generator reactor repair and service of  
Paint shop, other than contractor  
Radio, television, refrigerator, electrical appliance, home appliance, repair of  
Reweaving  
Road machinery, farm machinery, logging machinery, repair of  
Saw, tools, knives, and repair  
Scales, repair of  
Shoes, repair  
Tires, repair of  
Typewriters, repair of  
Umbrella, harness, leather goods, repair  
Watch, clock, repair of  
Welding shop  
Other repair service occupations

Section 4.14 Retail merchants. The provisions of this ordinance do not apply to retail merchants.  
(REPEALED 11081988, AMENDED 12232009)

Section 4.14.1 Retail merchants.

Every Retail Merchant situated in the town of Surry and/or doing business in the Town to include manufacturing and milling operations with gross receipts between one (\$1.00) and one thousand (\$1,000) dollars shall pay the privilege an annual license tax of twenty-five (\$25.00)

Persons with gross receipts in excess of one thousand (\$1000) dollars shall pay an annual license tax of ten cents (\$.15) for each additional one hundred (\$100) dollars of gross receipts (06122012).

Section 4.15 Wholesale merchants. The provisions of this ordinance do not apply to wholesale; merchants. (REPEALED 11081988, AMENDED 12232009)

Section 4.15.1 Wholesale merchants: Every wholesale merchant situated in the Town of Surry and/or doing business in the Town to include manufacturing and milling operations shall pay for the privilege an annual license tax of five cents (\$.05) per one hundred (\$100) dollars of purchases (07122011).  
(12232009)

Section 4.16 Premium Stamp Suppliers. Every person engaged in the business of furnishing or supplying for any consideration to others to use in, with or for the sale of goods, merchandise or commodities any stamps, coupons, tickets or similar devices which entitle the person receiving the same with such sale or procure any goods, merchandise or commodities free of charge or for less than the market price thereof, or to receive cash for such premium stamps with gross receipts of more than \$1,000.00 and less than \$20,000.00 shall pay an annual license tax of \$30.00. Those persons with gross receipts in excess of \$20,000.00 shall pay an annual license of \$0.20 per each \$100.00 of total

gross receipts. The work “value” as used herein shall mean the average value if sold at retail of the goods, merchandise or commodities for which the premium stamps may be redeemed.

Section 4.17 Moneylenders. Every person conducting or engaging in any of the following money lending occupations, businesses or trades with gross receipts of more than \$1,000.00 and less than \$12,000.00 shall pay an annual license tax of \$30.00. Those persons with receipts that gross in excess of \$12,000.00 shall pay an annual license tax of \$0.20 per each \$100.00 of total gross receipts. This section shall not apply to banks and small loan companies as defined in Title 6, Chapter 2, Code of Virginia (1950 as amended).

- Buying installment receivables
- Chattel mortgage financing
- Consumer sales
- Factor
- Financing accounts receivables
- Industrial Loan Company
- Installment financing
- Inventory financing
- Loan or mortgage broker
- Loan or Mortgage Company
- Moneylender
- Other moneylenders

Section 4.18 Small Loan Companies. Every person licensed under the Virginia Small Loan Law shall pay an annual license tax of \$250.00.

Section 4.19 Savings and Loan Associations. Every savings and loan association having its main office in the Town shall pay a tax of \$50.00.

Section 4.20 Small Business Investment Companies. Every small business investment company, as defined in the Federal Small Business Investment Act of 1958, shall pay an annual license tax of \$50.00.

## **Article V. Utility and Service Companies**

Section 5.1 Telephone, Telecommunications and Telegraph Companies. Every person engaged in the business of providing telephone, telecommunication and telegraph communications in the Town shall pay for the privilege an annual license tax as defined in the Code of Virginia Section 58.1-3731 unless otherwise provided by law or one-third of one percent on gross receipts of said company accruing from business in the Town of Surry.

Section 5.2 Heat, Light, Power, and Gas Companies. Every person furnishing heat, light, power and gas for domestic, commercial and industrial consumption in the Town shall pay for the privilege an annual license tax as defined in the Code of Virginia Section 58.1-3731 unless otherwise provided by law, excluding such services furnished to Federal, State and Local public authorities and offices and agencies thereof and excluding such service furnished to other electric utilities for resale or one-third of one percent of gross receipts of said company accruing from business in the Town of Surry.

Section 5.3 Person furnishing water or sewage collection or disposal. Every person engaged in the business of furnishing water or sewage collection or disposal shall pay for the privilege an annual license tax equal to one-third of one percent of the gross receipts, as hereinabove defined, of the business accruing to such person from such business in the county.

## **Article VI. Coin Operating Amusement Machines**

Section 6.1 Amount of tax on operator; tax in addition to tax on machine. Every person engaged in the business of repairing, selling, leasing, renting or otherwise furnishing coin-operated machines to others or placing such machines with others shall be deemed a vending machine operator. Every such machine operator shall pay a license tax equal of \$50.00. The license tax imposed by this section is not in lieu of, but in addition to, the license tax imposed in the article on vending machines or the custodian of premises where such machines are located.

Section 6.2 Unlawful to permit unlicensed machine: machine without sticker on premises. It shall be deemed unlawful for any person other than one duly licensed as a machine operator to have on his premises or on any premises under his control or to keep or place or permit to be placed or kept on his premises, any machine or device for which a license is required by this article, unless such machine or device has been licensed and the proper license tax paid therefore and a sticker, tag, or stamp provided for attached and securely fasten thereto.

Section 6.3 Illegal machines not legalized and not to be licensed. Nothing contained in this chapter shall be constructed as permitting any person to keep, maintain, exhibit or operate any vending machine or other device, the operation of which is prohibited by law.

Section 6.4 Forfeiture of machine or other device. Any person having such coin-operated machines and failing to produce a Town license therefore or otherwise violating this section shall be subject to the penalties in section 3.26 and the machine or other device shall become forfeited to the Town of Surry.

## **Article VII Peddlers**

Section 7.1 Peddlers. All persons who do not keep regular place of business, whether it be a house or a vacant lot or elsewhere, open at all times in regular business hours and at the same place, who shall offer for sale goods, wares, and merchandise, shall be deemed peddlers under this articles. All persons who keep a regular place of business, open at all times in regular business hours and at the same place, who shall, elsewhere than at such regular place of business, personally or through their agent, offer for sale or sell and at the time of such offering for sale, deliver goods, wares and merchandise shall also be deemed peddlers as above, but this article shall not apply to those who sell or offer for sale in person or by their employee wood, charcoal, meat, milk, butter, eggs, poultry, fish, oysters, game, vegetables, fruits or other family supplies of a perishable nature or farm products grown or produced by them for sale.

Section 7.2 License required; amount of tax; expiration of license; no proration. For the privilege of peddling there shall be paid \$30.00 for each person so engaged:



(1) The tax on peddlers of ice, wood or coal not produced by them, but purchased for resale shall be \$30.00 for each vehicle used in such peddling.

(2) The tax on peddlers of meat, milk, butter, eggs, poultry, fish, oysters, game, vegetable, fruits or other family supplies of a perishable nature not grown or produced by them shall be \$30.00 for each vehicle used in such peddling; and the tax on peddlers of family supplies of a perishable nature not grown by them and groceries generally including such articles as are customarily sold in grocery stores other than alcoholic beverages, shall be \$30.00 for each person used in such peddling.

(3) The tax on peddlers of seafood who buy the seafood they peddle directly from persons who catch or take the same shall be \$30.00.

(4) The tax on peddlers of lighting rods shall be \$200.00.

### **Article VIII Peddlers to Licensed Dealers or Retailers**

Section 8.1 License required; amount of tax. The license tax on peddlers who shall peddle goods, wares, or merchandise by selling and delivering the same at the same time to licensed dealers or retailers at other than a definite place of business operated by the seller shall be \$150.00 for such peddling. The Clerk of the Town of Surry shall designate for such peddler of goods, wares, merchandise by selling and delivering, a place of business location not within the major business district.

This article shall not be construed to apply to:

1. A wholesale dealer regularly licensed by the Town and shall at the same time sell and deliver merchandise and retail merchants;
2. A distributor or vendor of motor vehicles fuels and petroleum products or seafood;
3. A farmer
4. A farmer's cooperative association
5. A producer of agricultural products;
6. A manufacturer taxable on capital by this state who peddles the goods, wares or merchandise manufactured by him at a plant the of which is taxable by the state, and who peddled no other goods, wares or merchandise; or
7. A distributor of manufactured goods paying a county-license tax on his purchase.

Section 8.2 Name on vehicle. Every vehicle used by any licensee hereunder shall have conspicuously displayed thereon the name of the person using the same with the post office address of the licensee.

Section 8.3 Tags. Every person who is licensed as a peddler and had paid the tax a provided in Section 8.1 shall be provided a license tin or tag which shall be affixed to the vehicles used by the peddler.

### **Article IX Bondsmen**

Section 9.1 License required; amount of tax. It shall be unlawful for any bondsmen, except a licensed bondsman, to enter into any bond for others for compensation, whether as principal or surety. Every person, other than a guaranty, indemnity, fidelity and security company doing business in the Town under the provisions of Title 38.1, Chapter 14, Code of Virginia (1950, as amended), that engages in the business of entering or offering to enter into bonds for others for compensation, whether as a principal or surety, shall pay an annual license tax of \$30.00.

Section 9.2 Certification prerequisites to issuance. No license shall be issued to any person pursuant to the preceding section until the applicant shall have first obtained a certificate from the judge of the circuit court of the county that such person is of good moral character and entitled to be so licensed.

## **Article X Itinerant Vendors**

This section is regulated in the Code of Virginia Section 54-809, or seq. As amended.

Section 10.1 Not applicable to sales by court officers. Nothing in this article shall be construed to require that the payment of a license tax for the sale of goods, wares and merchandise by an assignee, trustee, executor, fiduciary, officer in bankruptcy or other officer appointed by any court of this State or of the United States.

## **Article XI Circuses, Carnivals and Menageries**

Section 11.1 License required. Every person who exhibits performances in a side show, dog and pony (or either) show, trained animal show, carnival, circus and menageries circus or any other show, exhibition or performance similar thereto shall procure a Town license therefore.

Section 11.2 Tax levied.

- (a) Unless exempt from the license tax by the terms of this article, there shall be paid for each day's performance or exhibition of a circus, circus and menagerie or wild west or like show, or trained animal or like show, or dog and pony or like show, whether such show travel by railroad or over land by automobile or by other conveyance, a license tax of \$25.00 per day.
- (b) The license tax imposed by this section shall be paid prior to the day of performance or exhibition of a circus or circus and menagerie or wild west show or carnival.

Section 11.3 License not required for selling foods, souvenirs, et cetera, on grounds. No additional license shall be required for the privilege of selling soft drinks, confections, foods, souvenirs and novelties on the grounds on which shows licensed under this article are exhibited.

Section 11.4 Exemptions for article. This article shall not be construed to prohibit a resident mechanic or artist from exhibiting any production of his own art or invention without compensation, nor shall any license be required of any industrial arts exhibits nor of any agricultural fair of the shows exhibited within the grounds of such fair during the period of such fair whether an admission in a show or exhibition for charity or other benevolent purpose, nor of exhibitions or volunteer fire companies, whether an admission be charged or not. Whenever such show, exhibition or performance is given, whether exempted by the terms hereof licensed, those engaged therein and operating under either such license or exemption, shall be exempt from a license tax for performing or acting there at.

Section 11.5 Applicability of article to professional givers of charitable show. The provisions of this article shall not be construed to allow, without payment of the tax imposed by law, performance for charitable or benevolent purposes by a person who makes it his business to give exhibitions, no matter what terms of contract may be entered into or under what auspices such exhibitions are given by such person for benevolent or charitable purpose, it being the intent and meaning of this section that every

person which makes his business that of giving exhibitions for compensations, whether a part of the proceeds are for charitable or benevolent purposed or not, shall pay the license tax prescribed by law; nor shall the provisions of this section be construed to allow, without payment of the state and local taxes imposed by law, exhibitions or performances by a person other than a bona fide local association or corporation organized for the principal purpose of holding and which holds legitimate agricultural exhibitions or industrial arts exhibits, who make it his business to give such exhibitions or performances, where he rents or leases fair or exhibition grounds or buildings for the purpose of giving such exhibitions or performances and exhibits therein agricultural or industrial arts products as a part of the exhibitions offered.

Section 11.6 Exhibiting license. It is a violation of this ordinance for any performance to open until the license required under this article is exhibited.

## **Article XII Dance Halls**

Note: Article XII amended deletion 07-12-2016

Section 12.1 License required. ~~It shall be unlawful for any person to operate or conduct a public dance hall in the Town without having first obtained a license thereof as provided in this article.~~

Section 12.2 When operation prohibited. ~~It shall be unlawful for any person conducting a public dance hall to have such dance hall open on Sunday or open any other day between the hours 2:00A.M. and 9:00A.M.~~

Section 12.3 Persons under eighteen years of age. ~~It shall be unlawful for any person conducting a public dance hall to allow any person under the age of eighteen years to enter or remain in such dance hall while dancing is being conducted therein, unless accompanied by a parent or legal guardian or by a husband, brother or sister over the age of twenty-one years, except with the written consent of such parent, legal guardian or husband.~~

Section 12.4 Issuance; permit from circuit court as prerequisite. ~~The license required of public dance halls by this article shall be issued by the Clerk of the Town of Surry, but in no case shall the Clerk of the Town of Surry issue such license until and unless the person applying therefore shall have obtained all other licenses required by State and Local law.~~

Section 12.5 Amount of tax. ~~A license issued under this article shall be a minimal annual license tax of \$100.00.~~

Section 12.6 Term; proration; transfer or assignment. ~~A license issued pursuant to this article shall be for the entire calendar year and such license shall be neither prorated nor transferable nor assignable.~~

## **Article XIII Alcoholic Beverages Generally**

Section 13.1 License required. Each person who shall engage in the business or retailing alcoholic beverages shall obtain the license hereinafter more specifically prescribed and shall pay therefore the license taxes hereinafter assessed in addition to all licenses required by Alcoholic Beverage Control Board.

## Section 13.2 Retailers – classifications; amount of tax.

(1) Hotels. The license issued under this subsection shall authorize the licensees to sell wine and beer at retail only and not for resale. Each licensee under this subsection shall pay an annual license tax of \$50.00.

(2) Restaurants. The licenses issued under this subsection shall authorize the licensees to sell wine and beer at retail only and not for resale. Each licensee under this subsection shall pay an annual license tax of \$50.00.

(3) Clubs. The licenses issued under this subsection shall authorize the licensees to sell wine and beer only and not for resale. Each licensee under this subsection shall pay an annual license tax of \$50.00.

(4) Druggists. Druggists' licenses shall authorize druggist to sell alcoholic beverages only for medicinal purpose and only upon written prescriptions of physicians; provided, however, that nothing contained herein shall prevent any druggist from selling alcoholic beverages in accordance with the terms of any other license which may be issued to him under the provisions of this article. Each licensee under this subsection shall pay an annual license tax of \$50.00.

(5) Licenses for retailers not herein otherwise classified. The licenses issued under this subsection shall authorize the licensees to sell wine and beer at retail only and not for resale. Each licensee under this subsection shall pay an annual license tax of \$50.00.

(6) Licenses for retailers within the enclosure of baseball parks, stadium, and fair ground or other similar places. The licenses issued under this subsection shall authorize the licensees to sell wine and beer at retail only and not for resale at more than one place within the enclosure of baseball parks, stadium fairground or other similar places or enclosures. Each licensee under this subsection shall pay an annual license tax of \$50.00.

Section 13.3 Sales included in base for computation of retail merchants' license taxes, which shall be in addition to that issued under preceding section. In imposing retail merchants' license taxes measured by sales and restaurant license taxes measured by sales under any other article of this chapter there shall be included alcoholic beverages in the base for measuring such license taxes the same as if the alcoholic beverages were nonalcoholic; and no alcoholic beverage license levied under this article shall be construed as exempting any license from any retail merchant or restaurant license tax, and such retail merchants and restaurants license taxes shall be in addition to the alcoholic beverage license tax levied hereunder.

Section 13.4 Persons issued permits for single event sales. Every person issued a permit by the Virginia Alcoholic Beverage Control Board for the purpose of selling alcoholic beverages at a banquet; picnic, outing or other social gathering shall pay a license tax of \$25.00 per event.

Section 13.5 State license prerequisite to issuance. No license shall be issued to any person pursuant to the terms of this article unless such person shall have secured or shall secure simultaneously therewith the proper State License provided by law.

Section 13.6 Assignability; transfer. No license issued under this article shall be assigned or transferred but may be amended to show a change in the place of business.

Section 13.7 Designation of business location; separate license for each location. Each license issued shall designate the place where the business of the license will be conducted and a separate license shall be required for each separate place of business.

## **Article XIV RESTAURANTS**

Section 14.1 Amount of license tax on restaurants. Every person engaged in the business of operating a restaurant whether or not located on the premises and operated by hotels or motels, and caterers shall pay an annual license tax as follows:

Gross receipts of \$1000.00 - \$20,000.00 is \$30.00

Gross receipts over \$20,000.00 is \$0.10 per \$100.00

A private, nonprofit club operating a restaurant located on the premises of such club shall pay an annual license tax of \$30.00 per annum.

Section 14.2 Amount of sales of mixed beverages to be included in base for other license taxes based on amount of sales. In imposing retail merchant's license taxes measured by sales and restaurant license taxes measured by sales under any other section of this chapter, there shall be included mixed alcoholic beverages in the base for measuring such license taxes the same as if the mixed alcoholic beverages were nonalcoholic; and no alcoholic beverages license levied under this section shall be construed as exempting any license from any retail merchant's or restaurant license tax, and such retail merchant's and restaurant license taxes shall be in addition to the license referred to in this article be construed as exempting any license tax required in this chapter.

Section 14.3 Proration of tax; separate license required for each place of business; transfer of license. The tax on each such license specified in Section 14.1 shall be subject to proration to the following event: if the license is issued in the second quarter of any year, the tax shall be decreased by one-fourth; if issued in the third quarter of any year, the tax shall be decreased by one-half; and if issued in the fourth quarter of any year, the tax shall be decreased by three-fourths.

Each license issued under this article shall designate the place where the business of the license will be carried on. A separate license shall be required for each separate place of business.

No such license shall be transferable from one person to another, but may be amended to show a change in the place of business from one point in the county to another point in the county where the privileges of such license may be lawfully exercised.

## **Article XV Trades and Occupations Not Otherwise Classified**

Section 15.1 Speedways, Drag Strips and Race Tracks. Every person engaged in the business of operating a speedway, drag strip or race track shall pay for the privilege a license tax of one half of one percent of the gross receipts of the business accruing to such person from such venture during the preceding calendar year.

Section 15.2 Lien upon property. Until the license tax imposed in Section 15.1 above has been paid, the town shall have a lien upon the property to the extent of the unpaid tax.

### Section 15.3 *THERE IS NO ENTRY FOR THIS SECTION*

Section 15.4 Medicine Vendors. Every person who sells at retail direct to consumers, medicines, tonics, or health appliances, whether employed by or a member of any firm, partnership, association or corporation engaged in such business or not, shall pay a license tax of \$30.00 per annum. The provisions of this section shall not apply to duly registered and licensed pharmacists engaged in the drug business in the Town who are retail merchants.

## **Article XVI Validity**

Section 16.1 Validity. Should any article, section, subsection, paragraph, sentence, clause, or phrase of this chapter be declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of the chapter in its entirety or any part thereof other than that so declared to be invalid. The governing body hereby declares that it would have adopted this chapter and each article, section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more such articles, sections, subsections, sentences, clauses or phrases be declared invalid.

Amended 12/23/09