

**TITLE XI: BUSINESS REGULATIONS**

**CHAPTER 110: PRIVILEGE LICENSES AND TAXES**

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## **TITLE XI: BUSINESS REGULATIONS**

### **GENERAL PROVISIONS**

#### **110.01 DEFINITIONS.**

When used in this ordinance (unless the context requires a different meaning):

- (a) "Person" includes any individual, trustee, executor, other fiduciary, corporation, unincorporated association, partnership, sole proprietorship, company, firm, or other legal entity.
- (b) "Business" includes each trade, occupation, profession, business, and franchise taxed under this ordinance.
- (c) A business is "seasonal" in nature when it is conducted for profit six months out of the year or less.

#### **110.02 CONSTRUCTION OF THIS ORDINANCE.**

This ordinance is enacted for revenue purposes only. Therefore, it should be construed to require payment of the maximum tax permitted under its terms. In addition issuance of a license in accordance with the ordinance does not excuse a licensee from compliance with any other applicable ordinance or statute. This ordinance does not prevent the town from imposing license taxes on additional businesses, from increasing or decreasing the amount of any license tax, or from regulating any business taxed.

### **LEVY**

#### **110.05 LEVY OF TAX**

An annual privilege license tax is hereby levied on each business conducted within this town as listed in Section 9. of this ordinance in the amounts set forth.

#### **110.06 WHO MUST PAY TAX**

Each person who conducts a business within this town is subject to this ordinance. A person "conducts business" when he engages in one act of business taxed under this ordinance. He conducts the business "within the town" if he maintains a business location within the town; or if, either personally or through agents, he (1) solicits business within the town limits or (2) picks up or delivers goods or services within the town limits.

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### **110.07 PERIOD OF LICENSE; DUE DATE**

(a) Annual licenses. Unless the section of this ordinance levying the privilege license tax applicable to a particular business provides otherwise, a license issued in accordance with this ordinance is good for the twelve-month period beginning July 1 and ending June 30. The tax is due on July 1 of each year. However, if a person begins a business after July 1 of a year, the tax for that year is due before the business is begun.

(b) Licenses for periods shorter than one year. If the section of this ordinance levying the privilege license tax applicable to a particular business so provides, a license may be issued for a period of one day, one week, or some comparable period of less than a full license year. A person may not commence a business conducted within the town and taxed under such a provision until the privilege license tax due is paid and may not continue such a business beyond the period for which the license is issued.

### **110.08 PRORATION OF TAX**

If a business is begun after January 31 and before July 1, the amount of tax due is half the amount otherwise due. If a business is seasonal in nature and if the amount of tax is not based on gross receipts, the amount of tax due is half the amount otherwise due.

### **110.09 REFUNDS**

If for any reason a licensee discontinues his or her business during the license year, he or she is not entitled to a refund.

### **110.10 SEPARATE BUSINESSES**

A separate license is required and a separate privilege license tax must be paid for each place of business unless two or more places of business under common ownership are contiguous to each other, communicate directly with and open into each other and are operated as a unit. In addition a separate privilege license tax must be paid for each business taxable under this ordinance conducted by the taxpayer at any one location; however, the Town may issue a single license for all taxable business conducted at one location by a single taxpayer.

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**110.11 COMPUTATION OF TAX**

License taxes shall be computed based on the following schedule of activities as authorized by Schedule B of the Revenue Act:

**Amusements -- Outdoor Theaters (Ref. G. S. 105-36.1)**

Every person engaged in the business of operating an outdoor theater or drive-in moving Picture show or place where vaudeville exhibitions or performances are given for compensation shall pay a license tax of:

PER ANNUM: \$100.00

**Amusements -- Motion Pictures -- Admission (Ref. G. S. 105-37)**

Every person, firm or corporation engaged in the business of operating a moving picture show for compensation shall pay a license tax of:

PER ANNUM: \$200.00

**Amusements -- Not Otherwise Taxed (Ref. G. S. 105-37.1)**

Every person, firm or corporation engaged in the business of giving, offering, or managing any form of entertainment or amusement not otherwise taxed or specifically exempted, for which an admission is charged, shall pay a license tax for each room, hall, tent or other place where such admission charges are made of:

PER ANNUM: \$25.00

Every person offering or managing any dance or athletic contest of any kind, except high school and elementary school, for which an admission fee in excess of fifty cents (.50) is charged, shall pay an annual license tax of \$ \$25.00 for each location where such charges are made.

**Amusements -- Carnival Companies, Etc. (Ref. G. S. 105-37.1)**

Every person, firm or corporation engaged in the business of a carnival company or a show of like kind, moving picture and vaudeville shows, museums, and menageries, merry-go-rounds, ferris wheels, riding devices, and other like amusements, and enterprises, conducted for profit under the same general management, to and aggregate of shows, amusements, eating places, riding devices, or any of them operating together on the same lot or contiguous lots or streets, traveling from place to place, whether owned and operated by separate persons or not, filling week-stand engagements, or giving week-stand exhibitions, under canvas or not, shall pay for each week, or part of a week, a license tax of twenty five dollars (\$25.00) per day.

**Antique Dealers/Shops**

PER ANNUM: \$ 22.00

**Appliance Repairs (Ref. G. S. 105-102.5)**

PER ANNUM: \$ 27.50

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**Arcades (Ref. G. S. 105-102.5)**

Operating a bagatelle table, merry-go-round, other riding device, hobbyhorse, switch back railway, shooting gallery, swimming pool, skating rink, other amusement of a like kind, or a place for other games or play with or without name (unless used solely and exclusively for private amusement or exercise) at a permanent location shall pay a license tax of:

PER ANNUM: \$25.00

**Arts and Craft**

PER ANNUM: \$15.50

**Auctions (All Types)**

PER ANNUM: \$55.00

**Automobiles, Wholesale Supply Dealers, & Service Stations (Ref. G. S. 105-89)**

(a) Automotive Service Stations

(1) Every person, firm, or corporation engaged in the business of servicing, storing, painting, repairing, welding, or upholstering motor vehicles, trailers, or semi-trailers, or engaged in the business of retail selling and/or delivering of any tires, tools, batteries, electrical equipment, automotive accessories, including radios designed for exclusive use in automobile, or supplies, motor fuels and/or lubricants, or any of such commodities shall pay a license tax of:

PER ANNUM: \$12.50

(2) The tax imposed in G. S. 105-53 shall not apply to the sale of gasoline to dealers for resale.

(3) A person, firm, or corporation required to be licensed under this subsection is not required to procure the license under G.S. 105-102.5 for the same location.

(b) Automotive Equipment and Supply Dealers at Wholesale.

(1) Every person, firm, or corporation engaged in the business of buying, selling, distributing, exchanging, and/or delivering automotive accessories, including radios designed for exclusive use in automobiles, parts, tires, tools, batteries, and/or other automotive equipment or supplies or any of such commodities at wholesale shall pay a license tax of:

PER ANNUM: \$37.50

(2) Provided, any person, firm, or corporation engaged in the business enumerated in this section and having no located place of business, but selling to retail dealers by use of some form of vehicle shall pay a license tax of:

PER ANNUM: \$25.00

(3) For the purpose of this section, the word "wholesale" shall apply to manufacturers, jobbers, and such others who sell to retail dealers, except manufacturers of batteries.

(c) Motor Vehicle Dealers.

(1) Every person, firm, or corporation engaged in the business of buying, selling, distributing, servicing, storing and/or exchanging motor vehicles, trailers, semi-trailers, tires, tool, batteries, electrical equipment, lubricants, and/or automotive equipment, including radios designed for exclusive use in automobiles, and supplies shall pay a license tax for each location where such business is carried on of:

PER ANNUM: \$25.00

Provided, that persons, firms, or corporations dealing in secondhand or used motor vehicles exclusively shall be liable for the tax unless such business is of a seasonal,

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temporary, transient, or itinerant nature, in which event the tax shall be three hundred dollars (\$300.00) for each location where such business is carried on.

- (2) A person, firm, or corporation required to be licensed under this subsection is not required to procure the license under G.S. 105-102.5 for the same location.

**Bakery Products**

PER ANNUM: \$ 22.00

**Barbershops and Beauty Parlors (Ref. G. S. 105-75.1) (160A-211b)**

(a) Every person, firm, or corporation engaged in the business of conducting a barbershop, beauty salon, or parlor shall pay a license tax for each barber, manicurist, cosmetologist, beautician, or other operator employed in the shop or parlor of:

PER ANNUM: \$ 2.50 per operator as listed above.

**Bars, Selling Mixed Drinks**

PER ANNUM: \$330.00

**Beer Sales (Ref. G.S. 105-113.77)**

(a) Beer Off Premises

PER ANNUM: \$5.00

Beer On Premises

PER ANNUM: \$15.00

- (b) Tax on Additional License----The tax in subsection (a) is the tax for the first license issued to a person. The tax for each additional license of the same type issued to that person for the same year is one hundred ten percent (110%) of the base license tax, that increase to apply progressively for each additional license.

**Bicycle Dealers (Ref. G. S. 105-102.5)**

Every person, firm, or corporation selling bicycles, bicycle supplies, or accessories shall pay a license tax of:

PER ANNUM: \$25.00

**Book Stores**

PER ANNUM: \$27.50

**Bowling Alleys (Ref. G. S. 105-102.5) (G. S. 160A-211 and 153A-152)**

Every person, firm, or corporation who operates a bowling alley or alleys of like kind.

PER ANNUM: \$10 for each alley

**Building Contractors (Ref. G. S. 105-54)**

Every person, firm, or corporation who, for a fixed price, commission, fee, or wage, offers or bids to construct within the Town of Black Mountain any building, highway, street, sidewalk, bridge, culvert, sewer or water system, drainage or dredging system, railway, reservoir or dam, hydraulic or power plant, transmission line, tower, dock, wharf, excavation, grading or other improvement or structure, or any part thereof shall pay a license tax of:

PER ANNUM: \$10.00

**Building Materials**

PER ANNUM: \$55.00

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**Campgrounds and Trailer Parks (G. S. 105-102.5) (G.S. 160A-211 and 153A-152)**

Every person, firm, or corporation operating for profit a campground trailer park, tent-camping area, or similar place advertising or soliciting transient patronage.

PER ANNUM: \$12.50

**Car Wash**

PER ANNUM: \$22.00

**Catering**

PER ANNUM: \$30.50

**Ceramics**

PER ANNUM: \$15.50

**Chain Store (Ref. G. S. 105-98)**

Every person, firm, or corporation engaged in the business of operating or maintaining in this State, under the same general management, supervision, or ownership, two or more stores, or mercantile establishments where goods, wares, and/or merchandise are sold or offered for sale, or from which such goods, wares, and/or merchandise are sold and/or distributed at wholesale or retail, or who or which controls by lease, either as lessor or lessee, or by contract, the manner in which any such store or stores are operated of the kinds, character, or brands of merchandise which are sold therein, shall be deemed a branch or chain store and shall pay a license tax of:

PER ANNUM: \$50.00

**Check-Cashing Businesses**

See Loan Agencies

**Coffee Shop**

PER ANNUM: \$25.00

**Collection Agencies (Ref. G.S. 105-45)**

Every person, firm, or corporation engaged in the business of operating a collecting agency, defined as collecting for a profit, claims, accounts, bills, notes, or other money obligations for others.

PER ANNUM: \$50.00

**Consulting**

PER ANNUM: \$22.00

**Contractors (Not Otherwise Covered)**

PER ANNUM: \$11.00

**Convenience Store**

PER ANNUM: \$82.50

**Cosmetics**

PER ANNUM: \$15.50

**Coupon Sales or Distributors**

PER ANNUM: \$220.00

**Dairy Products**

PER ANNUM: \$22.00

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**Day Care Centers (Ref. G. S. 105-60 & G. S. 160A-211)**

Every person, firm, or corporation engaged in operating a day-care facility as defined in G. S. 110-86(3), which defines such a facility as " any child day-care center or child care arrangement which provides day care for more than five children, not including the operator's after-school children, under the age of 13, on a regular basis of at least once per week for more than four hours but less than 24 per day, shall pay a license tax of:

	PER ANNUM:
Less than 50 children	\$ 50.00
50 to 99 children	\$100.00
100 to 149 children	\$200.00
150 to 200 children	\$300.00
More than 200 children	\$400.00

**Dealer In Fire Arms (Ref. G. S. 105-80)**

Every person, firm, or corporation who is engaged in the business of selling or offering for sale firearms, other than antique firearms or firearms that are weapons of mass death and destruction, shall pay a license tax of:

PER ANNUM: \$50.00

As used in this section, the terms "antique firearm" and "weapons of mass death and destruction" have the same meanings as in G.S. 14-409.11 and G.S. 14-288.8, respectively.

**Dealer In Other Weapons (Ref. G.S. 105-80)**

Every person, firm, or corporation who is engaged in the business of selling or offering for sale bowie knives, dirks, daggers, leaded canes, iron or metallic knuckles, or similar weapons shall pay a license tax of:

PER ANNUM: \$200.00

**Delivery Service**

PER ANNUM: \$22.00

**Drug Stores**

PER ANNUM: \$110.00

**Dry Cleaners (Ref. G.S. 105-74)**

Every person, firm, or corporation engaging in the business of operating a dry cleaning, pressing, or hat blocking business shall pay a license tax of:

PER ANNUM: \$50.00 for each business location if the business does not solicit business outside the county; \$100 for each location if it solicits business outside the county.

**Electricians & Electrical Contractors (Ref. G.S. 105-91)**

Every person, firm, or corporation engaged in the installation of electrical equipment, fixtures and wiring in or upon the consumer's premises, or on the "customer's side" of the point of delivery of electrical service.

PER ANNUM: \$50.00

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**Express Companies (Ref. G.S. 105-118)**

Every person, firm, or corporation, domestic or foreign, engaged in business as an express company shall pay license tax of :

PER ANNUM: \$30.00

**Flea Market (Ref. G.S. 105-53) (Specialty Market Operators)**

(a) Flea Market Owner. ----- Every person, other than the State or a unit of local government, who rents space, at a location other than a permanent retail store, to others for the purpose of selling goods at retail or offering goods for sale at retail shall pay a license tax of:

PER ANNUM: \$200.00

(b) Flea Market Vendor. ----- Every person , firm, or corporation that displays goods for sale at retail at a flea market licensed under subsection (a) of this section shall pay a license tax of:

PER ANNUM: \$25.00

**Floor Covering and Finishers**

PER ANNUM: \$33.00

**Florist**

PER ANNUM: \$22.00

**Fortune-tellers**

Every person engaged in the business of telling or pretending to tell fortunes, practicing the art of palmistry, clairvoyance, and other crafts of a similar kind for a reward shall pay a license tax of:

PER ANNUM: \$100.00

**Fruit, Vegetable, and Produce Stands**

PER ANNUM: \$22.00

**Fuel Oil Retail (Ref. G.S. 105-72)**

Every person, firm, or corporation engaged in the business of selling illuminating oil or greases, or benzene, naphtha, gasoline, or other products of like kind shall pay a license tax of:

PER ANNUM: \$25.00

**Funeral Home/Undertaker (Ref. G.S. 105-46)**

Every person, firm, or corporation engaged in the business of burying the dead, or in the retail sale of coffins shall pay a license tax of:

PER ANNUM: \$50.00

This section shall not apply to a cabinetmaker (who is not an undertaker) who makes coffins to order.

**Furniture Stores**

PER ANNUM: \$55.00

**Garages (Ref. G.S. 105-89) (See Automobiles)**

PER ANNUM: \$12.50

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**Gasoline Dealers (Retail) (Ref. G.S. 105-72)**

Every person, firm, or corporation engaged in the business of selling illuminating oil or greases, or benzene, naphtha, gasoline, or other products of like kind shall pay a license tax of:

PER ANNUM: \$25.00

**Grocery Stores**

PER ANNUM: \$220.00

**Hardware Stores**

PER ANNUM: \$31.00

**Health or Exercise Parlors**

PER ANNUM: \$22.00

**Heating Contractors (Ref. G.S. 105-91)**

Every person, firm, or corporation engaged in the business of installing hot-air heating systems shall pay a license tax of:

PER ANNUM: \$50.00

**Hotels, Motels, Inns, & Bed & Breakfast (Ref. G.S. 105-61) (G. S. 160A-211)**

Every person, firm, or corporation engaged in the business of operating any hotel or motel, tourist court, tourist home, or similar place advertising in any manner for transient patronage, or soliciting such business, shall pay a license tax of:

PER ANNUM: \$1.00 / room  
\$25.00 min.

For the purpose of this section, the lobby, clubroom, office, dining room, kitchen and rooms occupied by the owner or lessee of the premises, or members of his/her family, for his/her or their personal or private use, shall not be counted in determining the number of rooms for the basis of the tax. The tax herein levied shall be in addition to any tax levied in G.S. 105-62 for the sale of prepared food.

Hotel as referred to in this section shall be given its general or customary meaning; that is, a building or group of buildings providing lodging and usually (but not necessarily) meals, entertainment, and various personal services for the public.

Motel as referred to in this section shall be given its general or customary meaning; that is, a building or group of buildings in which the rooms usually are directly accessible from an outdoor parking area and which are used primarily as lodgings for the public.

In addition to hotels and motels, there is included within the meaning of this section tourist courts, tourist homes and similar places---including, but not limited to, tourist camps, semidetached apartments, resort lodgings and detached structures whenever the operator advertises in any manner for transient patronage, or solicits such business.

The principal test of liability is the use of such places for temporary abode by transient patrons. Such patrons are defined as staying for a short time, stopping for a brief period only, not permanent.

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**Ice Cream Parlors (Ref. G.S. 105-102.5) (160A-211)**

Manufacturing ice cream using counter freezer equipment and selling the ice cream at retail; and selling at retail ice cream purchased from a manufacturer other than a manufacturer who has paid the tax imposed in G.S. 105-97(a), shall pay a license tax of:

PER ANNUM: \$2.50

For the purpose of this section, "ice cream" means ice cream, frozen custards, sherbets, water ices, yogurt, and/or similar frozen products.

**Installing Elevators and Sprinkler Systems (Ref. G. S. 105-55)(G. S. 160A-211 & 153A-152)**

Every person, firm, or corporation engaged in the business of selling or installing elevators or automatic sprinkler systems.

PER ANNUM: \$100.00

**Itinerant Merchants (Ref. G.S. 105-53)**

Every person, firm, or corporation engaged in business as an itinerant merchant shall pay a license tax of:

PER ANNUM: \$100.00

An "itinerant merchant" is a merchant, other than a merchant with an established retail store, who transports an inventory of goods to a building, vacant lot, or other location and displays the goods for sale and sells the goods at retail or offers the goods for sale at retail.

**Janitor Service**

PER ANNUM: \$22.00

**Jewelry, Watches, etc.**

PER ANNUM: \$31.00

**Kennels (Boarding & Grooming), Pets**

PER ANNUM: \$38.50

**Laundries & Laundromats (Ref. G.S. 105-85)**

Every person, firm, or corporation engaged in the business of operating a laundry, or engaged in the business of supplying or renting clean linen, towels, or wearing apparel, shall pay a license tax of:

PER ANNUM: \$50.00 for each business location if the business does not solicit business outside the county; \$100 for each location if it solicits business outside the county.

Laundry. A business where steam electricity, or other power is used to clean fabric, including a wet or damp wash.

Laundromat. Any commercial establishments in which automatic washing machines and dryers are installed for the use of individual customers, including those that contain coin-operated or coin-activated washing machines; however, the term does not include apartment buildings in which these machines are provided for the exclusive use and convenience of tenants of the buildings.

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**Loan Agencies, Pawnbrokers, and Check-Cashing Businesses (G. S. 105-88)**  
PER ANNUM: \$100.00

**Loan Agencies**

Every person, firm, or corporation engaged in the regular business of making loans or lending money, accepting liens on or contracts of assignment of salaries, wages, or any part thereof, or other security or evidence of debt for repayment of such loans in installment payment or otherwise; and maintaining in connection with such activity any office or established place for the conduct, negotiation, or transaction of such business, or advertising or soliciting such business in any manner shall pay a license tax of:

Nothing in this section shall be construed to apply to banks, industrial banks, the negotiation of loans on real estate, credit unions, trust companies, and savings and loan associations.

**Pawnbrokers**

Every person, firm, or corporation engaged in the regular business of pawnbroker, as regulated by Chapter 91A of the General Statutes.

**Check-Cashing Businesses**

Every person, firm, or corporation engaged in the regular business of check cashing, as regulated under Article 22 of Chapter 53 of the General Statutes. This is the business of cashing checks, drafts, or money orders for a fee.

Nothing in this section shall be construed to apply to banks, savings institutions, credit unions, farm credit systems, and businesses principally engaged in the retail sale of goods or services.

**Manufacturers (More Than 5 Employees)** PER ANNUM: \$110.00

**Manufacturers (Less Than 5 Employees)** PER ANNUM: \$33.00

**Merchants, Retail (Not Otherwise Taxed)** PER ANNUM: \$31.00

**Merchants, Wholesale (Not Otherwise Taxed)** PER ANNUM: \$66.00

**Monuments** PER ANNUM: \$27.50

**Motels (Ref. G.S. 105-61)** SEE HOTELS

**Motorcycle Dealers (Ref. G.S. 105-89.1)**

Every person, firm, or corporation, foreign or domestic, engaged in the business of buying, selling, distributing, and/or exchanging motorcycles or motorcycle supplies or any of such commodities shall pay a license tax of:

PER ANNUM: \$12.50

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**Music Machines (Ref. G.S. 105-65)**

Every person, firm, or corporation engaged in the business of operating, maintaining, or placing on location any machine or machines which plays records or produces music, shall pay a license tax of :

PER ANNUM: \$5.00/Machine

**Optical Supplies**

PER ANNUM: \$22.00

**Outdoor Advertising (Ref. G.S. 105-86)**

Every person, firm, or corporation 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, or painted bulletins, or other painted matter, or any other outdoor advertising devices, erected upon the grounds or walls of buildings shall pay a license tax of:

PER ANNUM: \$35.00

**Paving**

PER ANNUM: \$22.00

**Pawnbrokers (Ref. G.S. 105-50)**

Every person, firm, or corporation engaged in and conducting the business of lending or advancing money or other things of value for a profit, and taking as a pledge for such loan specific articles of personal property, to be forfeited if payment is not made within a definite time, shall be deemed a pawnbroker, and shall pay a license tax of:

PER ANNUM: \$100.00

**Peddlers (Ref. G.S. 105-53)**

Every person engaged in business or employed as a peddler shall pay a license tax of:

PER ANNUM:

Farm products only \$25.00

On Foot \$10.00

In A Vehicle \$25.00

A "peddler" is 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.

**Pianos, Record Players, & Etc. (Ref. G.S. 105-102.5)**

Every person, firm, or corporation engaged in selling, offering, ordering for sale, repairing, or servicing pianos, organs, record players, records, tape players, tape cartridges designed for use in tape players, compact disc players, compact disc, television sets, television accessories or repair parts, radios, or radios accessories or repair parts, including radios designed for exclusive use in motor vehicles shall pay a license tax of:

PER ANNUM: \$5.00

**Picture Framing**

PER ANNUM: \$22.00

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**Pin Ball Machines & Similar Amusements (Ref. G.S. 105-102.5)**

Every person, firm, or corporation engaged in the business of operating a bagatelle table, merry-go-round, other riding device, hobbyhorse switchback railway, shooting gallery, swimming pool, skating rink, other amusement of a like kind or a place for other games or play with or without name (unless used solely and exclusively for private amusement or exercise) at a permanent location shall pay a license tax of:

PER ANNUM: \$25.00

**Plumbers & Plumbing Contractors (Ref. 105-91)**

Every person, firm, or corporation engaged in the business of installing plumbing fixtures, piping or equipment, steam or gas fitter, or doing plumbing work and plumbing installations in buildings and upon the premises upon which the buildings are situated and up to the connection with the sewer or water mains, shall pay a license tax of:

PER ANNUM: \$50.00

**Pool Halls (Ref. G.S. 105-102.5)**

Every person, firm, or corporation engaged in the business of operating billiard or pool tables, whether operated by slot or otherwise shall pay a license tax of:

PER ANNUM: \$25.00

**Printing Companies**

PER ANNUM: \$31.00

**Private Protective Services (Ref. G. S. 105-42) (G. S. 160A-211)**

Every person, firm, or corporation engaged in the business of private protective services, i.e., armored car business, counterintelligence service business, courier service business, detection of deception examiner, security guard and patrol business, and guard-dog service business shall pay a license tax of:

PER ANNUM: \$100.00

**Private Clubs**

PER ANNUM: \$110.00

**Rental & Key Shops**

PER ANNUM: \$55.00

**Restaurants (Ref. G.S. 105-62)**

Every person, firm, or corporation engaged in the business of operating a restaurant, cafe, cafeteria, hotel with dining service on the European plan, drugstore, or other place where prepared food is sold shall pay a license tax of:

PER ANNUM:

Seating less than 5 \$25.00

Seating for 5 or more \$85.00

**Sandwich Stands**

See Sundries

**Service Establishments & Businesses**

PER ANNUM: \$11.00

**Shoe Sales**

PER ANNUM: \$31.00

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<b>Soft Drinks</b>	See Sundries
<b>Sporting Goods</b>	PER ANNUM: \$31.00
<b>Sports Instructors</b>	PER ANNUM: \$15.50

**Sundries (Ref. G.S. 105-102.5)**

Every person, firm, or corporation engaged in the business of a) the sale of sandwiches in drugstores or other stands or places not licensed and taxed as a restaurant ("sandwiches" does not include crackers or cookies in combination with any food filling); b) operating, maintaining, or placing on location fewer than five of the following types of dispensers of machines: dispensers of cigarettes or other tobacco products, dispensers of soft drinks, dispensers of food or other merchandise, or weighing machines; c) retailing soft drinks; or d) retailing or jobbing cigarettes or other tobacco products shall pay a license tax of:

PER ANNUM: \$4.00

<b>Taxi Cabs</b>	PER ANNUM: \$22.00
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<b>Television Repairs</b>	PER ANNUM: \$27.50
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<b>Tires</b>	See Automobiles
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<b>Tobacco Retailers &amp; Wholesalers</b>	See Sundries
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<b>Toilet Articles, Perfumes, Lipsticks &amp; Etc.</b>	PER ANNUM: \$15.50
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<b>Upholsterers</b>	PER ANNUM: \$22.00
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**Video Games (Ref. G.S. 105-66.1)**

Every person, firm, or corporation engaged in the business of owning or operating machines that play electronic video games when a coin or other thing of value is deposited in the machine shall pay a license tax of:

PER ANNUM: \$5.00/Machine

As used in this section, a person, firm, or corporation is "engaged in the business of owning an electronic video game machine" if he owns the machine and locates it in his/her own place of business; and a person, firm, or corporation is "engaged in the business of operating an electronic video game machine" if he locates, exhibits, displays, or permits to be exhibited or displayed any electronic video game machine in a place of business other than his own.

**Video Rental (Movies) (Ref. G.S. 105-102.5)**

Every person, firm, or corporation engaged in the business of selling, leasing, furnishing, and/or distributing movies, including video movies, games, for use in places where no admission fee is charged or in schools, public or private, or other institutions of learning shall pay a license tax of:

PER ANNUM: \$25.00

**TITLE XI: BUSINESS REGULATIONS**

**Watch Repair** PER ANNUM: \$15.50

**Wine Sales (Ref. G.S. 105-113.77)**

(a) Wine Off Premises (Unfortified, Fortified, or Both) PER ANNUM: \$10.00

Wine On Premises (Unfortified, Fortified, or Both) PER ANNUM: \$15.00

(b) Tax on Additional License----The tax in subsection (a) is the tax for the first license issued to a person. The tax for each additional license of the same type issued to that person for the same year is one hundred ten percent (110%) of the base license tax, that increase to apply progressively for each additional license.

**Wood Stoves & Coal Stoves** PER ANNUM: \$31.00

**Wrecker Service** PER ANNUM: \$33.00

**110.12 EXEMPTIONS**

(a) Generally. Except as otherwise provided in this section or by state law, no person is exempt from the payment of a privilege license tax levied by this ordinance.

(b) Charitable organizations. A person who operates a business for a religious, educational, civic, patriotic, charitable, or fraternal purpose, when the entire gross income of the business is used for such a purpose, is exempt from paying any privilege license tax levied by this ordinance.

(c) Blind persons and members of the armed forces and merchant marine. Blind persons and persons who serve in the United States armed forces or the merchant marine are exempt from paying any privilege license tax levied by this ordinance to the extent provided by G.S. 105-249 and G.S. 105-249.1.

(d) Must obtain license. A person exempt from paying a privilege license tax levied by this ordinance shall nevertheless obtain a license from the Town. The license shall state that the licensee is exempt from paying the privilege license tax.

## TITLE XI: BUSINESS REGULATIONS

### LICENSES

#### 110.15 APPLICATION

A person shall apply to the tax collector for each license required by this ordinance no less than thirty days before the date the tax is due. The application, which shall be submitted on forms provided by the Town, shall contain:

- (a) The name of the applicant and whether the applicant is an individual, a partnership, a corporation, or some other entity.
- (b) The nature of the business.
- (c) Where the business is conducted.
- (d) An address where notices and statements may be mailed to as required by this ordinance.
- (e) Whether the business is regulated by a state occupational licensing board subject to G.S. Chapter 93B, and if so, the serial number of the state license the applicant currently holds.
- (f) Any other information the Town determines to be necessary to compute the amount of tax due.

#### 110.16 REASONS FOR REFUSAL OR REVOCATION OF A LICENSE

The Town shall refuse to issue a license or shall revoke a license for either of the following reasons:

- (a) The applicant misrepresents a fact relevant to the amount of tax due or his or her qualifications for a license.
- (b) The applicant refuses to provide information necessary to compute the amount of tax due.

#### 110.17 UNQUALIFIED APPLICANTS; RIGHT TO A CONFERENCE

After receipt of the completed application, if it is believed that a reason exists for refusing a license under Section 110.16 of this ordinance, the Town shall refuse to accept payment of the tax and shall not issue the license. At the applicant's request, the tax collector shall, in accordance with Section 110.26 of this ordinance, give the applicant a written statement of the reason for refusing the license. The applicant may, within ten days after the day the statement is received, request a conference to discuss the refusal. In the request the applicant shall specify why the application for a license should not be refused. The tax collector shall arrange the conference within a reasonable time.

If the collector refuses to issue a license, the applicant may reapply for a license at any time thereafter. If the reason for which the application was refused no longer exists, and if no other reason exists for refusing to issue a license, the tax collector shall cause the license to be issued in compliance with Section 110.18 of this ordinance.

## TITLE XI: BUSINESS REGULATIONS

### **110.18 TAX COLLECTOR TO ISSUE LICENSE; PAYMENT OF TAX A PREREQUISITE**

After the receipt of the completed application, if the tax collector believes that no reason exists for refusal of a license under Section 110.16 of this ordinance, the tax collector shall determine the amount of tax due and cause the applicant to be notified of that amount. The tax collector shall not cause a license to be issued until the tax is paid.

### **110.19 AMOUNT OF TAX DISPUTED**

If disputes arise over the amount determined to be due, the applicant may either refuse to pay and request a conference with the tax collector to discuss the determination or pay the amount and request a conference to discuss the right to a refund. If a conference is requested, the tax collector shall arrange it within a reasonable time.

### **110.20 REVOCATION**

The tax collector shall revoke a license if a reason exists to revoke it as set forth in Section 110.16 of this ordinance. Before revoking a license, the tax collector shall give the licensee written notice of the grounds for revocation, in accordance with Section 110.26 of this ordinance. The licensee may, within ten days after the day on which notice is served, request a conference with the tax collector in writing. The request shall specify the reasons why the license should not be revoked. The tax collector shall arrange the conference within a reasonable time.

If the licensee fails to request a conference within ten days after the day on which notice is served, the tax collector shall revoke the license. If the licensee requests a conference, the tax collector may not revoke the license until after the conference.

If the tax collector revokes a license, the former licensee may apply for a new license at any time thereafter. If the reason for which the license was revoked no longer exists and if no other reason exists for refusing to issue a license, the tax collector shall cause the license to be issued in accordance with Section 14. of this ordinance.

### **110.21 FORM AND CONTENTS OF LICENSE**

A license shall show the name of the person licensed, the place where the business is conducted (if it is to be conducted at one place), the nature of the business licensed, the period for which the license is issued, and the amount of tax paid. In addition if a machine is licensed, the license shall show the serial number of the machine. A copy shall be kept of each license issued.

## **TITLE XI: BUSINESS REGULATIONS**

### **110.22 ASSIGNMENTS**

A license may be assigned if (1) a business licensed under this ordinance and carried on at a fixed place is sold as a unit to any person, and (2) the purchaser is to carry on the same business at the same place. Such a change shall be reported to the Town of Black Mountain in accordance with Section 110.23 of this ordinance. Otherwise, each license issued under this ordinance is a personal privilege and is not assignable.

### **110.23 CHANGES IN THE BUSINESS CONDUCTED BY LICENSEE DURING THE TAX YEAR**

A licensee or an assignee shall report a change in the information contained in the license application to the Town of Black Mountain within ten days after the change occurs. If information shown on the license itself is affected, the licensee or assignee shall surrender the license to the Town when reporting the change.

- (a) Changes affecting the amount of tax due. If there are no reasons for revoking the license under Section 110.16 of the ordinance and the change results in the imposition of a separate or additional tax, the license shall be reissued reflecting the change upon payment of the separate or additional tax.
- (b) Changes not affecting the amount of tax due. If there are no reasons for revoking the license under Section 110.16 of this ordinance and the change does not result in an imposition of a separate or additional tax, the license shall be reissued reflecting the change upon payment of a fee of \$1.00.
- (c) Change requiring refusal of a license. If there is reason for revoking the license under Section 110.16 of this ordinance, the Town shall refuse to reissue a license and shall instead begin proceedings to revoke the license in accordance with Section 110.20 of this ordinance.

### **110.24 DUPLICATE LICENSE**

Upon satisfactory proof that a license has been lost or destroyed, a duplicate shall be furnished for a fee of \$1.00.

### **110.25 RECORD OF CONFERENCES**

The tax collector shall maintain for three years a record of each conference held in accordance with this article. The record shall contain the applicant's or licensee's name, the date of the conference, and a brief statement of the issues discussed and the result reached. After three years, the tax collector shall dispose of the record in accordance with G. S. 121-5.

## **TITLE XI: BUSINESS REGULATIONS**

### **110.26 PROVIDING NOTICE TO AN APPLICANT OR LICENSEE**

Whenever this ordinance requires the tax collector to give written statement or notice to an applicant or a licensee, the tax collector may do so in one of three ways:

- (a) By personally delivering the statement or notice to the applicant or licensee;
- (b) By mailing the statement or notice by registered or certified mail and returning the receipt requested to the address specified for that purpose in the license application; or
- (c) By causing the statement or notice to be served on the applicant or licensee in accordance with the procedures for service of process under Rule 4, North Carolina Rules of Civil Procedure.

## **ENFORCEMENT AND COLLECTION**

### **110.30 DUTY TO DETERMINE WHETHER TAX DUE**

Each person has the duty to determine whether the business he or she conducts is taxed under this ordinance and if so, whether that tax has been paid for the current tax year.

### **110.31 TAX COLLECTOR TO INVESTIGATE**

If the tax collector has reason to believe that a person is conducting a business in the town in violation of this ordinance, the tax collector or agent of the tax collector shall conduct an investigation to determine the person's tax liability.

### **110.32 DUTY TO KEEP BOOKS**

Each person who conducts a business taxed under this ordinance shall keep records and books necessary to compute the tax liability. If a person fails to keep books and records as required, the Town shall make a determination of that person's tax liability from the information available.

### **110.33 DUTY TO PERMIT INSPECTION**

Each person who conducts business in the town shall permit the tax collector or agent for the tax collector to inspect the business premises during normal business hours to determine the nature of the business conducted there and to examine the books and records to determine the nature and amount of business transacted.

## **TITLE XI: BUSINESS REGULATIONS**

### **110.34 DUTY TO POST LICENSE**

A licensee shall post the license or licenses conspicuously in the place of business licensed. If the licensee has no regular place of business, the license must be kept where it may be inspected at all times by the proper town officials. If a machine is licensed, the license shall be affixed to the machine.

### **110.35 NOTICE OF DEFICIENCY**

If it is determined that a person has not paid the full amount of tax due under this ordinance, either for the current license year or for a prior license year, the person shall be given a written notice of the deficiency, in accordance with Section 110.26 of this ordinance. The notice of deficiency shall specify the total amount of tax due; the section of this ordinance upon which the tax is based; the amount of tax paid; any interest due; the balance owed; the manner and time period in which the person may respond to the notice of deficiency; and the consequences of failing to respond as specified.

### **110.36 REQUEST FOR A CONFERENCE**

The person may, within ten days after the day on which notice is served, request a conference in writing. The request shall specify the person's objections to the notice of deficiency. By way of illustration but not limitation, a person who receives notice of a deficiency may object on the following grounds:

- (a) That the tax due has already been paid;
- (b) That the tax amount has been miscalculated;
- (c) That the calculation has been based on incorrect or insufficient information concerning either the nature or the amount of business conducted; or
- (d) That the calculation is based on an erroneous interpretation of a section of this ordinance that establishes a category of business subject to a particular tax.

### **110.37 DEFICIENCY TO BECOME FINAL**

If the taxpayer fails to request a conference under Section 110.36 of this ordinance, the deficiency becomes final and the Town shall proceed to collect the deficiency.

## **TITLE XI: BUSINESS REGULATIONS**

### **110.38 CONFERENCE HELD**

If the taxpayer requests a conference, the tax collector shall not proceed to collect the deficiency until hearing the taxpayer's objections and determining that the deficiency should become final. The tax collector shall maintain a record of each conference held for three years in accordance with Section 110.25 of this ordinance. The record shall contain the name of the taxpayer, the date of the conference, a brief statement of the issues discussed, and the results of the discussion. After three years, the records shall be disposed of in compliance with G.S. 121-5.

### **110.39 COLLECTION OF DEFICIENCY**

(a) The tax collector may use any of the following methods to collect a deficiency:

- (1) Criminal prosecution in accordance with section 33(a) of this ordinance;
- (2) Equitable relief in accordance with section 33(b) of this ordinance;
- (3) The remedies of levy, sale, attachment and garnishment in accordance with

G. S. 160A-207; or

(4) The remedies of levy and sale of real and personal property of the taxpayer within the town in accordance with provisions of G. S. 105-109.

(b) Any person who commences or continues to conduct a business taxed under this ordinance without payment of the tax is liable for the additional tax of 5 percent every thirty days as imposed by G. S. 105-109.

### **110.40 ENFORCEMENT OF ORDINANCE**

(a) Criminal Remedies. Conducting business within this town without having paid the privilege license tax imposed by this ordinance, or without a valid license issued in accordance with this ordinance, or without posting a license in compliance with Section 110.34 of this ordinance is a misdemeanor, punishable as provided in G. S. Section 105-109. Each day that a person conducts business in violation of this ordinance is a separate offense. Payment of a fine imposed in criminal proceedings in accordance with this section does not relieve a person of the liability for taxes imposed under this ordinance.

(b) Equitable Remedies. In addition to the criminal remedies set forth in subsection (a) of this section and in compliance with G. S. 160A-175(d), the town may seek an injunction against any person who conducts a business in violation of this ordinance.

### **110.41 EFFECTIVE DATE**

This ordinance shall become effective and be in full force beginning July 1, 1994.  
(Ord. O-94-04 adopted 4-11-94; Am. Ord. 0-01-03, passed 5-14-01)