

CHAPTER 110: OCCUPATIONAL LICENSE REGULATIONS

Section

General Provisions

- 110.01 Definitions
- 110.02 License tax established
- 110.03 License required to conduct business
- 110.04 Taxes to be paid for 12 months
- 110.05 No abatement of income tax
- 110.06 License required for every separate business
- 110.07 License required for every place of business
- 110.08 License must be displayed at place of business licensed
- 110.09 Schedule of annual privilege licenses

Merchants Providing Products

- 110.20 Junk dealers
- 110.21 Farm produce vending
- 110.22 Sale of wild flowers or shrubs
- 110.23 Bankrupt sales
- 110.24 Public auction sales

GENERAL PROVISIONS

§ 110.01 DEFINITIONS.

For the purpose of this chapter the following definitions shall apply unless the context clearly indicates or requires a different meaning.

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

BUSINESS. Any business, trade, occupation, profession, vocation or calling of any kind subject, by the provisions of this chapter, to a license tax.

ENGAGED IN THE BUSINESS. Engaged in the business as owner or operator.

FISCAL YEAR. The period beginning with July 1 and ending with June 30 next following.

PERSON. Any person, firm, partnership, company or corporation.

QUARTER. Any three consecutive months.
(’81 Code, § 10 - 1)

§ 110.02 LICENSE TAX ESTABLISHED.

In addition to the tax on property, as otherwise provided for, and under the power and authority conferred in the laws of North Carolina, there shall be levied and collected annually or oftener, where provided for, a privilege license tax on trades, professions, business operations, exhibitions, circuses and all subjects authorized to be licensed, as set out in the following sections and in the current schedule on file in the office of the Town Manager, which schedule is hereby incorporated into and made a part of this chapter as fully as though set forth herein. All licenses shall be a personal privilege and shall not be transferable. Nothing herein contained shall be construed to prevent the Town Board of Commissioners from imposing from time to time, as they may see fit, such license taxes as are not specifically herein defined, or from increasing or decreasing the amount of any special license tax, or from prohibiting or regulating the business or acts licensed, and all licenses are granted subject to the provisions of existing ordinances or those hereafter enacted.

(’81 Code, § 10 - 2)

§ 110.03 LICENSE REQUIRED TO CONDUCT BUSINESS.

It shall be unlawful for any person or his agent or servant to engage in or carry on a business in the town for which there is required a license, without first having paid the license tax and obtained the license. For the purpose of this section, the opening of a place of business or offering to sell, followed by a single sale or the doing of any act or thing in furtherance of the business shall be construed to be engaging in or carrying on such business; and each day that such person, firm or corporation shall engage in or carry on such business as aforesaid, shall be construed to be a separate offense. Each license tax prescribed by this chapter shall be increased 5% for each month or fraction thereof during which said license tax remains unpaid after it becomes due and payable.

(’81 Code, § 10 – 3; Am. Ord. 2010-04, passed 02-16-10) Penalty, see § 10.99

§ 110.04 TAXES TO BE PAID FOR 12 MONTHS.

(A) All taxes provided for and fixed in this chapter shall be for 12 months unless otherwise specified and shall so remain for 12 months beginning July 1.

(B) Those licenses beginning business after the expiration of seven months of the current license year of the town shall be required to pay one half the tax prescribed other than the tax prescribed to be computed upon a gross receipts and/or percentage basis.

(’81 Code, § 10-4)

Statutory reference:

For further provisions regarding the terms of license taxes, see G.S. § 105.33.

§ 110.05 NO ABATEMENT OF INCOME TAX.

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

('81 Code, § 10 - 5)

§ 110.06 LICENSE REQUIRED FOR EVERY SEPARATE BUSINESS.

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

('81 Code, § 10 - 6)

§ 110.07 LICENSE REQUIRED FOR EVERY PLACE OF BUSINESS

A license issued for the privilege of conducting a business is only valid for the business conducted at the place and by the licensee named therein. Every person doing business in more than one factory, mill, warehouse or store, stall or stand, or other such place of business, shall secure a separate license for each place of business, unless the places of business are contiguous to each other, communicate directly with an opening into each other and are operated as a unit. If the business is moved or if the licensee sells to another, then a new license is necessary unless a special permit to continue business under the original license is obtained from the Board of Commissioners.

('81 Code, § 10 - 7)

§ 110.08 LICENSE MUST BE DISPLAYED AT PLACE OF BUSINESS LICENSED.

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

('81 Code, § 10 - 8) Penalty, see § 10.99

§ 110.09 SCHEDULE OF ANNUAL PRIVILEGE LICENSES.

The Board of Commissioners shall adopt a schedule of annual privilege license taxes in accordance with state law. A copy of this schedule shall remain on file and open to public inspection in the office of the Town Manager.

('81 Code, § 10 - 9) (Am. Ord. passed 1-23-76)

MERCHANTS PROVIDING PRODUCTS

§ 110.20 JUNK DEALERS.

Every junkyard and dealer in junk situated in the corporate limits of the town shall be required to keep a written record, in a book to be open to the inspection of the public during business hours, of the number of the license plate displayed upon any truck, automobile or other motor vehicle upon which any junk or other personal property offered for sale or delivery to the junk dealer is transported to the junkyard or premises of the dealer and offered for sale or delivery, and it shall be unlawful for any such dealer to make any purchase of any junk or other personal property so transported until the license plate number and the name of the driver thereof and of the person so offering the junk or personal property for sale is so recorded in the book.

('81 Code, § 10 - 16) Penalty, see § 10.99

§ 110.21 FARM PRODUCE VENDING.

All persons engaging in the act of selling any farm produce from trucks, wagons or other vehicles either parked or driven along the streets shall first obtain a permit from the Town Manager. The permit shall be issued without cost to the applicant upon the applicant's exhibiting a satisfactory grower's certificate showing that the produce to be sold was grown by the applicant. The produce shall not be offered for sale from any vehicle parked in a restricted parking area.

('81 Code, § 10 - 17) Penalty, see § 10.99

§ 110.22 SALE OF WILD FLOWERS OR SHRUBS.

It shall be unlawful for any person to offer for sale any wild flowers or shrubs or any part thereof without first obtaining a permit from the Town Manager. Upon the seller furnishing satisfactory proof to the Town Manager that the products to be offered for sale have been harvested from the lands owned by the seller, the permit shall be issued without cost.

('81 Code, § 10 - 18) Penalty, see § 10.99

§ 110.23 BANKRUPT SALES.

(A) Any person advertising in any manner the sale, either at retail or auction, in the town of a stock of merchandise as a bankrupt, receivership, assignment, insolvency or closing-out sale shall, prior to the commencement of such sale, file with the Town Manager an itemized verified inventory of such stock of merchandise; provided, however, that the provisions of this section shall not apply to any bona fide sale conducted by a receiver, trustee in bankruptcy, trustee under assignment or any court officer in a judicial proceeding.

(B) Any person having advertised the sale of a stock of merchandise in the town as a

bankrupt, receivership, assignment, insolvency or closing-out sale and who shall thereafter add to or increase the stock of merchandise after the commencement of such sale shall, within 24 hours after such increase or addition, file with the Town Manager an itemized statement of the merchandise so added, which statement shall show the source from which such additional merchandise was acquired. At the same time of filing such statement, a deposit amount to be set from time to time by the Board of Commissioners also shall be made with the Town Manager to cover the cost of publications as required in division (C) below.

(C) The Town Manager shall, upon the filing with him of any statement of additional merchandise as required in division (B) above, prepare a notice setting forth the name of the party conducting such sale, a summary of the merchandise added to the original stock and the source thereof and shall cause said notice to be published at least two times on successive days in a newspaper published in the town. If the deposit made with the Town Manager is insufficient to defray the cost of the publication herein required, the party filing the statement shall make good such deficiency, but if there is a surplus from such deposit, after defraying the cost of the publication, the Town Manager shall return such excess to the party making the deposit.

('81 Code, § 10 - 19) Penalty, see § 10.99

§ 110.24 PUBLIC AUCTION SALES.

(A) No person shall sell, dispose of or offer for sale in the town at public auction or cause or permit to be sold, disposed of or offered for sale in the town at public auction any jewelry, furniture, hardware, electrical supplies, dry goods, drugs, ready-to-wear clothing or any other item of merchandise usually sold in the regular course of business at retail, whether the same shall be the property of such person or as agent or employee, unless such person shall post with the town a bond amount, to be determined from time to time by the Board of Commissioners to protect the public and insure that the merchandise, sold at public auction, is substantially as represented by the auctioneer or by advertisement; provided, however, that this section shall not apply to the following:

(1) Judicial sales or sales by executors or administrators.

(2) Sales by or on behalf of licensed pawnbrokers or unredeemed pledges in the manner provided by law.

(3) Sales of the stock on hand of any person, firm or corporation that shall, for a period of one year next preceding such sale, have been continuously in business in the town as a retail merchant of jewelry, furniture, hardware, electrical supplies, dry goods, drugs, ready-to-wear clothing or any other item of merchandise usually sold in the regular course of business at retail, provided that such sale at public auction shall be held on successive days, Sundays and legal holidays excepted, and shall not continue for more than 30 days within the period of one year.

(4) Sales that are bona fide closing-out sales, after which the business is to be

discontinued.

(B) Each separate sale at public auction of any article in violation of the provisions of this section shall constitute a separate offense.
(’81 Code, § 10 - 20) Penalty, see § 10.99