

## CHAPTER 110: GENERAL LICENSING, TAXATION AND REGULATIONS

### Section

#### General Regulations

110.01 Permitting the posting of signs prohibiting the carrying of concealed weapons on certain municipal property

#### Licensing and Taxation

- 110.15 Definitions
- 110.16 License tax levied
- 110.17 Tax Collector; duties
- 110.18 License; due date
- 110.19 Application; false statement
- 110.20 Proration of tax; seasonal businesses
- 110.21 Multiple businesses
- 110.22 Separate places of business
- 110.23 Display of license
- 110.24 Change in place of business
- 110.25 Transfer
- 110.26 Discontinued business
- 110.27 Effect of license
- 110.28 Exemptions
- 110.29 Conduct of business without license
- 110.30 Reservation of powers
- 110.31 Collection of unpaid tax
- 110.32 Schedule of license taxes

#### GENERAL REGULATION

##### § 110.01 PERMITTING THE POSTING OF SIGNS PROHIBITING THE CARRYING OF CONCEALED WEAPONS ON CERTAIN MUNICIPAL PROPERTY.

(A) Posting of signs required. The City Manager is authorized and instructed to post conspicuous signage at appropriate locations on or within each park and each building or portion of a building owned, leased as lessee, operated, occupied, managed or controlled by the city, as well as the appurtenant premises to the buildings, indicating that carrying a concealed handgun is prohibited therein.

(B) Location of signs. Signs on buildings shall be visibly posted on the exterior of each entrance by which the general public can access the building. The City Manager shall exercise discretion in determining the number and appropriate location of signs to be placed on or within appurtenant premises and parks.

(Ord. 95-F, passed 11-14-95)

#### LICENSING AND TAXATION

##### § 110.15 DEFINITIONS.

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

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

ENGAGED (OR ENGAGING) IN BUSINESS WITHIN THIS CITY. A person is engaged in business within the city when he or she engages in business activity of any type, either as owner or operator of such business by:

- (1) Maintaining a business location within the city;
- (2) Soliciting business within the city; or
- (3) Picking up or delivering merchandise or performing services within the city.

PERSON. Any individual, trustee, executor, other fiduciary, corporation, association, partnership, company, firm or other legal entity or agent thereof.

SEASONAL IN NATURE. A business is seasonal in nature when it is taxed on an annual basis, but is operated within the city for less than six months of the year.

(<sup>90</sup> Code, § 5-76) (Ord. passed 4-12-77)

§ 110.16 LICENSE TAX LEVIED.

A license tax is levied on the privilege of engaging in every business within this city which is listed in the schedule of taxes maintained in the office of the City Clerk. Any person so engaged in business shall be responsible for making certain that the applicable license tax is paid.

(<sup>90</sup> Code, § 5-77) (Ord. passed 4-12-77)

§ 110.17 TAX COLLECTOR; DUTIES.

(A) The City Tax Collector is designated as the proper city official to collect license taxes and to issue privilege licenses.

(B) The Tax Collector shall make any investigation necessary to determine the tax liability of persons engaged in business within the city. If necessary, the Tax Collector may obtain a warrant pursuant to G.S. § 15-27.2 et seq., to enter upon the premises of any such business for the purpose of determining whether this subchapter has been complied with.

(<sup>90</sup> Code, § 5-78) (Ord. passed 4-12-77)

§ 110.18 LICENSE; DUE DATE.

(A) Unless otherwise provided in the schedule of taxes, each privilege license issued shall cover the 12-month period beginning July 1 of each calendar year and ending June 30 of the subsequent calendar year.

(B) The privilege license tax is due on June 1 of each year. If, however, a person begins a business after June 1, the tax for that year must be paid before the business is begun.

(<sup>90</sup> Code, § 5-79) (Ord. passed 4-12-77)

§ 110.19 APPLICATION; FALSE STATEMENT.

(A) Every person desiring to obtain a license for the privilege of engaging in a business within this city shall make application therefor in writing to the Tax Collector. The application, to be made on a form provided by the Tax Collector, shall contain the following information:

- (1) Name and nature of the business for which the license is sought;
- (2) The address where the business is conducted and a mailing address for the business, if different;

(3) The name and address of the person filling out the application and his or her relationship to the business;

(4) The gross receipts of the business for the most recently completed tax year, if applicable; and

(5) Any other information which the Tax Collector determines to be necessary.

(B) Any person who willfully makes a false statement on a license application shall be guilty of a misdemeanor.

(^90 Code, § 5-80) (Ord. passed 4-12-77) Penalty, see § 10.99

§ 110.20 PRORATION OF TAX; SEASONAL BUSINESSES.

(A) Except when a tax is based on gross receipts, if a business is begun after January 31, but before July 1, the tax shall be one-half of the amount otherwise due.

(B) Except when a tax is based on gross receipts, a person engaged in a business which is seasonal in nature is liable for one-half of the amount of tax otherwise due.

(^90 Code, § 5-81) (Ord. passed 4-12-77)

§ 110.21 MULTIPLE BUSINESSES.

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

(^90 Code, § 5-82) (Ord. passed 4-12-77)

§ 110.22 SEPARATE PLACES OF BUSINESS.

Unless otherwise provided by state law or by the tax schedule, if a person engages in a business in two or more separate places, a separate license tax shall be required for each such place of business. For purposes of this section, if a person engages in the same business at two or more locations within the city, which locations:

(A) Are contiguous;

(B) Communicate with and open directly into each other; and

(C) Are operated as a unit,

the person is liable for only one license tax.

(^90 Code, § 5-83) (Ord. passed 4-12-77)

§ 110.23 DISPLAY OF LICENSE.

Each person issued a license under this subchapter shall post the license in a conspicuous place in his or her regular place of business. If there is no regular place of business, the license shall be kept where it may be inspected at appropriate times by the City Tax Collector. If a machine or other item of personal property is licensed, the license shall be affixed to such machine or item.

(^90 Code, § 5-84) (Ord. passed 4-12-77)

§ 110.24 CHANGE IN PLACE OF BUSINESS.

If a person who has obtained a license for a business tax under this subchapter desires to move from one business location to another within the city, the license which has been issued shall be valid for the remainder of the license year at this new location and no additional tax need be paid. Within 30 days after the change in location, however, the person shall inform the Tax Collector of the change in address.

(90 Code, § 5-85) (Ord. passed 4-12-77)

§ 110.25 TRANSFER.

A license issued under this subchapter shall be a personal privilege and shall not be transferable.

(90 Code, § 5-86)

§ 110.26 DISCONTINUED BUSINESS.

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

(90 Code, § 5-87) (Ord. passed 4-12-77)

§ 110.27 EFFECT OF LICENSE.

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

(90 Code, § 5-88) (Ord. passed 4-12-77)

§ 110.28 EXEMPTIONS.

Any person who engages in business within this city for religious, educational or charitable purposes shall be exempt from paying any privilege license tax levied by this subchapter.

(90 Code, § 5-89) (Ord. passed 4-12-77)

§ 110.29 CONDUCT OF BUSINESS WITHOUT LICENSE.

(A) No person shall engage in a business within this city upon which a privilege license tax is imposed without having paid the license tax specified. Violators shall be guilty of a misdemeanor. Each day that a person engages in business in violation of this section constitutes a separate offense.

(B) The city may seek an injunction against any person engaging in business in violation of this section.

(C) A conviction under this section does not relieve a person of his or her liability for the license tax or taxes imposed.

(90 Code, § 5-90) (Ord. passed 4-12-77) Penalty, see § 10.99

§ 110.30 RESERVATION OF POWERS.

Nothing contained in this subchapter shall be construed to prevent the City Council from imposing, from time to time as it 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.

(90 Code, § 5-91)

§ 110.31 COLLECTION OF UNPAID TAX.

(A) If a person begins or continues to engage in a business taxed under this subchapter without payment of the required privilege license tax, the Tax Collector may use either of the following methods to collect the unpaid tax:

(1) The remedy of levy and sale or attachment and garnishment in accordance with G.S. § 160A-207; or

(2) The remedy of levy and sale of real and personal property of the taxpayer in accordance with G.S. § 105-109(d).

(B) Any person who begins or continues to engage in a business taxed under this subchapter without payment of the tax is liable for an additional tax as set from time to time by the City Council for each 30 days or portion thereof that the tax is delinquent.

(^90 Code, § 5-92) (Ord. passed 4-12-77)

§ 110.32 SCHEDULE OF LICENSE TAXES.

A license tax shall be levied and collected for the privilege of engaging in such businesses as are listed in the file entitled "Schedule of License Taxes," which shall be kept on file in the City Clerk's office and updated from time to time as the City Council sees fit.

(^90 Code, § 5-93) (Ord. passed 4-12-77)

CHAPTER 111: ALCOHOLIC BEVERAGES

Section

111.01 Consumption, display of alcoholic beverages

§ 111.01 CONSUMPTION, DISPLAY OF ALCOHOLIC BEVERAGES.

(A) No person shall display or consume beer, wine or any other intoxicating liquor in any public place or upon or in any public street, sidewalk, alley or parking lot owned, leased or maintained by the city or by the state and within the city limits; no person shall consume such substances on any such place owned, leased or maintained by the city outside the corporate limits.

(B) No person shall consume any intoxicating liquors upon the private property or private business premises of another without permission of the owner or person entitled to possession of such premises.

(^90 Code, § 13-4) (Ord. passed 12-14-82; Ord. passed 7-8-86) Penalty, see § 10.99