

CHAPTER 111: PRIVILEGE LICENSES

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§ 111.01 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, avocation or calling of any kind, subject by the provision 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 the next following June 30.

QUARTER. Any three consecutive months.
(1993 Code, § 18-31)

Statutory reference:

Authority to levy privilege license taxes, see G.S. § 160A-211

§ 111.02 LICENSE TAX IMPOSED.

In addition to the tax on property, as otherwise provided for, and under the power and authority conferred in the laws of the state, there shall be levied and collected annually, or more often, where provided for, a privilege license tax on trades, professions, agencies, business operations, exhibitions,

circuses and all subjects authorized to be licensed, as set out in the following sections of this chapter. All licenses shall be a personal privilege and shall not be transferable. Nothing herein contained shall be construed to prevent the Board of Commissioners from imposing from time to time, as it may see fit, those license taxes as are not specifically defined in this chapter, 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.
(1993 Code, § 18-32)

§ 111.03 CONDUCTING BUSINESS WITHOUT LICENSE.

It shall be unlawful for any person or his or her 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 chapter, 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 that business. Each day that a person shall engage in or carry on that business as aforesaid shall be construed to be a separate offense.
(1993 Code, § 18-33) Penalty, see § 10.99

§ 111.04 DURATION OF LICENSE.

All taxes provided for and fixed in this chapter shall be for 12 months, unless otherwise specified, and shall so remain for each year to come until changed by the Board of Commissioners. All the licenses provided for shall date from July 1 of each and every year and shall expire on June 30 of each year; provided, that where the license is issued after January 1, the licensee shall be required to pay 1/2 of the tax prescribed, except where otherwise specifically provided.
(1993 Code, § 18-34)

§ 111.05 LICENSE TAX REQUIRED FOR EACH 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 or she may carry on, unless so provided by the section imposing that tax; it being 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.
(1993 Code, § 18-35)

§ 111.06 SEPARATE BUSINESS LICENSE REQUIRED FOR EACH 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, store, stall or stand, or other place of business, shall secure a separate license for each

place of business, unless those places of business are contiguous to each other, communicate directly with and open into each other, and are operated as a unit. If the business is moved or if the licensee sells to another, a new license is necessary, unless a special permit to continue business under the original license is obtained from the Board of Commissioners.

(1993 Code, § 18-36)

§ 111.07 DISPLAY OF LICENSE.

Every license must be kept prominently displayed at the place of business of the licensee named thereon.

(1993 Code, § 18-37)

§ 111.08 ABATEMENT, REFUND OF TAX NOT PERMITTED.

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

(1993 Code, § 18-38)

§ 111.09 SCHEDULE OF LICENSE TAXES.

Taxes shall be levied and collected on the trades, professions, agencies, business operations and other subjects set out in the schedule of license taxes, hereby made a part hereof, which is on file in the Town Clerk's office.

(1993 Code, § 18-39) (Am. Res. 2003-3, passed 6-9-2003)

