

AN ORDINANCE TO AMEND SEC. 8-8 RATES OF LICENSE TAXES OF THE SOUTHAMPTON COUNTY CODE BY ADDING A NEW SUBSECTION (7) TITLED ITINERANT MERCHANTS OR PEDDLERS

BE IT ORDAINED by the Board of Supervisors of Southampton County, Virginia that the Southampton County Code be, and hereby is, amended by adding a new Subsection (7) (now reserved) to Section 8-8 as set out below:

(7) Itinerant Merchants or Peddlers.

Adopted this _____ day of February, 2009.

A copy testate:

Michael W. Johnson
County Administrator/Clerk
Southampton County Board of Supervisors

Sec. 8-8. Rates of license taxes.

Except as may be specifically otherwise provided by ordinance or other law, the annual license tax imposed hereunder shall be thirty dollars (\$30.00) or the rate set forth below for the class of enterprise listed, if greater:

- (1) For contracting, and persons constructing for their own account for sale, ten cents (\$.10) per one hundred dollars (\$100.00) of gross receipts;
- (2) For financial, real estate and professional services, fifty-eight cents (\$.58) per one hundred dollars (\$100.00) of gross receipts;
- (3) For repair, personal and business services, and all other businesses and occupations not specifically listed or excepted in this section, twenty-five cents (\$.25) per one hundred dollars (\$100.00) of gross receipts;
- (4) For wholesalers, five cents (\$.05) per one hundred dollars (\$100.00) of purchases;
- (5) For carnivals, circuses and speedways, fifty dollars (\$50.00) for each date of operation held in this jurisdiction;
- (6) For fortunetellers, clairvoyants and practitioners of palmistry, five hundred dollars (\$500.00) per year;
- (7) Reserved;
- (8) For savings and loan associations and agricultural credit associations, fifty dollars (\$50.00) per year;
- (9) For direct sellers as defined in the 1950 Code of Virginia, as amended, § 58.1-3719.1, with total annual sales in excess of four thousand dollars (\$4,000.00), twenty cents (\$.20) per one hundred dollars (\$100.00) of total annual retail sales or five cents (\$.05) per one hundred dollars (\$100.00) of total annual wholesale sales, whichever is applicable;
- (10) Amusement operators as defined in the 1950 Code of Virginia, as amended, § 58.1-3720:
 - a. Three (3) to nine (9) coin-operated machines, seventy-five dollars (\$75.00); and
 - b. Ten (1) and above coin-operated machines, one hundred fifty dollars (\$150.00);
- (11) Photographers, as set forth in the 1950 Code of Virginia, as amended, § 58.1-3727 subject to the exceptions therein, thirty dollars (\$30.00); and
- (12) Public service companies as set forth on the 1950 Code of Virginia, as amended, §§ 58.1-2626, 58.1-2690 and 58.1-3731, one-half (1/2) of one (1) percent of gross receipts accruing from sales to the ultimate consumer in the county.

(Ord. of 12-18-95; Ord. of 8-26-96; Ord. of 4-23-01(2))

CURRENT ORDINANCE

Mike Johnson

From: Mike Johnson [mikejohnson@co.southampton.state.va.us]
Sent: Tuesday, February 03, 2009 2:24 PM
To: Tidewater News
Cc: Susan Wright
Subject: Board NPH

Dear Sir or Madam,

Please publish the attached *Notice of Public Hearing* for the February Board of Supervisors meeting in the Classifieds Section on the following dates:

Sunday, February 8, 2009
Sunday, February 15, 2009

As always, we will need a Certificate of Publication. Please charge to Southampton Co. Board of Supervisors – Acct # 1407. **Please confirm receipt of this email AND that the ad will run as requested with Susan Wright.** Thank you for your continued assistance.

Michael W. Johnson
County Administrator
Southampton County
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