

AN ORDINANCE No. 86-163-156

ADOPTED JUN 8 1986

To amend and reordain Section 28-444 of the Code of the City of Richmond 1985, concerning the license tax imposed on persons engaged in the business of rendering or providing professional services, to provide that businesses not specifically listed in said section or elsewhere in Division 2 of Article XIII, License Taxes, of Title 28, Taxation, and not exempt from the payment of such license tax shall pay a license tax equal to thirty dollars and one and twenty-nine hundredths percent of gross receipts of the business.

Patron - Acting City Manager

Approved as to form and legality
by City Attorney

1. THE CITY OF RICHMOND HEREBY ORDAINS:

2. § 1. That Section 28-444 of the Code of the City of
3. Richmond, 1985, be and is hereby amended and reordained as
4. follows:

5. Sec. 28-444. Professional services.

6. (a) Every person engaged in one or more of the
7. following businesses or professions and having an office or
8. place of business in the city shall pay a license tax equal
9. to thirty dollars (\$30.00) and one and twenty-nine
10. hundredths (1.29) per cent of the gross receipts of the one
11. or more businesses or professions conducted by him as
12. follows:

13. (1) An actuarial consultant or advisor.

14. (2) An accountant, certified public accountant or
15. public accountant.

1. (3) An appraiser.
2. (4) An artist.
3. (5) An assayer.
4. (6) An attorney-at-law.
5. (7) An auditing company or firm.
6. (8) A blue printer.
7. (9) A public bookkeeper.
8. (10) A broker of businesses.
9. (11) A broker of partnership shares.
10. (12) A ceramic engineer.
11. (13) A chemical engineer.
12. (14) A chemist.
13. (15) A chiropodist.
14. (16) A chiropractor.
15. (17) A civil engineer.
16. (18) A coal mining engineer.
17. (19) A collection agent or agency.
18. (20) A common crier.
19. (21) A computer manager.
20. (22) A designer of computer systems.
21. (23) A computer programmer.
22. (24) A consultant in the hereinafter listed fields:
23. Advertising
24. Agricultural

1. Automation
2. Aviation
3. Business
4. Communications
5. Construction
6. Education
7. Environmental
8. Financial
9. Food
10. Fuel
11. Heating
12. Industrial
13. Insurance
14. Interior Decorating
15. Legal
16. Lighting
17. Marriage
18. Medical
19. Merchandising
20. Moving
21. Municipal
22. Personnel
23. Psychological
24. Public Relations

1. Real Estate
2. Sales
3. Security
4. Traffic
5. Travel
6. Vocational Guidance
7. Wedding
8. (25) A conductor of seminars and symposiums.
9. (26) A conductor of tours.
10. (27) A construction manager.
11. (28) A consulting engineer.
12. (29) A contracting engineer.
13. (30) A designer of interiors and exteriors of
14. buildings.
15. (31) A dentist.
16. (32) A doctor of medicine.
17. (33) A furnisher of domestic or clerical help,
18. labor or employment.
19. (34) An electrical engineer.
20. (35) A heating and ventilating engineer.
21. (36) A highway engineer.
22. (37) A homeopathist.
23. (38) An industrial engineer.
24. (39) An interior decorator.

1. (40) An investment adviser or consultant.
2. (41) A labor consultant.
3. (42) A lumber measurer.
4. (43) A management consultant or adviser.
5. (44) A management service company.
6. (45) A manufacturer's agent.
7. (46) A marketing consultant.
8. (47) A mechanical engineer.
9. (48) A merchandise broker.
10. (49) A metallurgist.
11. (50) A mining engineer.
12. (51) A mortgage broker.
13. (52) A motion picture producer.
14. (53) A naturopathist.
15. (54) An optometrist.
16. (55) An osteopath.
17. (56) A patent attorney or patent agent.
18. (57) A photostater.
19. (58) A physician.
20. (59) A physiotherapist.
21. (60) A professional engineer.
22. (61) A psychologist.
23. (62) A public relations counselor.
24. (63) A furnisher of publicity service.
25. (64) A radio engineer.

1. (65) A railway engineer.
2. (66) A recorder of proceedings in any court,
3. commission or other organization.
4. (67) A refrigerating engineer.
5. (68) A research consultant.
6. (69) A sales agent or agency.
7. (70) A sanitary engineer.
8. (71) A sculptor.
9. (72) A commercial sign painter.
10. (73) A steam power engineer.
11. (74) A structural engineer.
12. (75) A surgeon.
13. (76) A surveyor.
14. (77) A tax consultant.
15. (78) A tax preparer.
16. (79) A veterinarian.
17. (80) Real estate management.

18. Every person, rendering or providing professional
19. services neither listed immediately preceding or elsewhere
20. in this article and who is not specifically exempted by law
21. from payment of such license tax, shall pay a license tax
22. equal to thirty dollars (\$30.00) and one and twenty-nine
23. hundredths (1.29) of one percent of gross receipts of such
24. business.

1. (b) A person licensed as a common crier may cry for
2. sale at any place in the city any property, real or
3. personal, for an auctioneer, fiduciary or the owner of the
4. property, when such fiduciary or owner is authorized to sell
5. the same by auction, but he shall not conduct a sale
6. otherwise than under the present and immediate direction of
7. the property owner or other person authorized to sell the
8. same, nor shall he cry such property or conduct such sale by
9. an agent. He shall not, as such crier, receive money on
10. account of the sale or grant acquaintances. He may receive
11. for his services a stated compensation, but he shall not
12. receive any commission or percentage on the amount of the
13. sale, nor any specific or contingent interest in the sale as
14. a compensation for his services, directly or indirectly.
15. Any person licensed as a common crier may sell fowl, butter,
16. fresh fish, fresh vegetables, fruit or articles of like
17. perishable nature.

18. (c) No license shall be issued to one engaged in
19. the practice of medicine, homeopathy, osteopathy,
20. chiropractic, naturopathy or chiropody, unless such person
21. furnishes to the director of finance a certificate that he
22. has registered his certificate or license in accordance with
23. section 54-313 of the Code of Virginia.

1. (d) A permit from the director of public safety is
2. required under section 28-318 of this Code before a license
3. will be issued to engage in the business of furnishing
4. domestic or clerical help, labor or employment.

5. (e) If any part of the gross receipts of an
6. optometrist shall be derived from filling a prescription of
7. a physician, such part of the gross receipts shall be deemed
8. to be the gross receipts of an optician under the provisions
9. of section 28-440 of this Code.

ORDINANCE OR RESOLUTION SUMMARY
CITY OF RICHMOND, VIRGINIA

Resolution Ordinance No.86-163.....	Subject
Requested by ...Acting City Manager.....	To Amend Code Section 28-446/ Tax for Professional Services.
Received City Manager's Office--.....	
Summarized6/2/86.....	

SUMMARY

This Ordinance would amend Section 28-446 of the Code of the City of Richmond, 1985, concerning the license tax imposed on persons engaged in the business of rendering or providing professional services, to provide that businesses not specifically listed in said section or elsewhere in Division 2 of Article XIII, License Taxes, of Title 28, Taxation, and not exempt from the payment of such license tax shall pay a license tax equal to thirty dollars (\$30.00) and one and twenty-nine hundredth percent (1.29%) of gross receipts of the business.

COUNCIL ACTION

On Docket6/9/86.....
Amended
Adopted
Rejected