

AN ORDINANCE No. 86-299-272

ADOPTED DEC 8 1986

To amend and reordain Sections 28-366 (abattoirs), 28-368 (advertising - on taxicabs and for-hire vehicles), 28-371 (agents - advertising), 28-372 (protective agents) 28-373 (real estate agents), 28-374 (travel agents), 28-393 (architects), 28-395 (auctioneers - livestock), 28-399 (bondsmen), 28-404 (commission merchants), 28-405 (contractors - electrical, plumbers, steamfitters, speculative builders, etc.), 28-413 (landscape architect, gardener, arboriculturist or pruner of trees or shrubs), 28-414 (loan companies and bankers), 28-434 (pawnbrokers and pawnshops), 28-444 (professional services), 28-445 (managing or operating a business of another), 28-451 (schools), 28-456 (stock investment adviser or principal underwriter), and 28-461 (title plant) of the Code of the City of Richmond, 1985, in relation to license taxes levied by the City of Richmond for the privilege of engaging in certain businesses, occupations and professions imposing such tax at a rate of one and twenty-nine hundredths per cent of the gross receipts of such business, occupation or profession, to reduce such rate from one and twenty-nine hundredths per cent to one and twenty-three one hundredths per cent of the gross receipts of such business, occupation or profession effective January 1, 1987.

Patron - City Manager

Approved as to form and legality
by City Attorney

THE CITY OF RICHMOND HEREBY ORDAINS:

§ 1. That Sections 28-366, 28-368, 28-371, 28-372, 28-373, 28-374, 28-393, 28-395, 28-399, 28-404, 28-405, 28-413, 28-414, 28-434, 28-444, 28-445, 28-451, 28-456, and 28-461, of the Code of the City of Richmond, 1985, be and are hereby amended and reordained as follows:

Sec. 28-366. Abattoirs.

Every person engaged in the business of operating an establishment where animals are slaughtered for others for compensation shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~1.29~~] (1.23) per cent of the gross receipts of the business.

Sec. 28-368. Advertising - On taxicabs and passenger carrying for-hire vehicles.

Every person engaged in the business of commercial advertising for compensation by means of display posters or other forms of advertising on one or more taxicabs or passenger carrying for-hire vehicles or other similar vehicles, except buses operated on the streets of the city, shall pay a license tax of thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~1.29~~] (1.23) per cent of the gross receipts of the business.

Sec. 28-371. Agents - Advertising.

Every person engaged in the business of an advertising agent or agency shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~1.29~~] (1.23) per cent of the gross receipts of the business, but excluding amounts paid by the licensee for any customer for advertising space, radio time, electrical transcriptions, engraving, plats, mats, printing, printing stock and postage.

Sec. 28-372. Same - Protective agents.

Every person engaged in the business of acting as a protective agent or agency and in connection therewith transporting money, bank notes, bills, checks, securities or other valuable property shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~1.29~~] (1.23) per cent of the gross receipts of the business.

Sec. 28-373. Agents - Real estate agents.

Every person engaged in the business of a real estate agent in the city, and having an office or place of business there, shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~1.29~~] (1.23) per cent of the gross receipts of the business, but excluding commissions on insurance premiums and receipts from conducting business with respect to real estate belonging to such person, and excluding interest, brokerage and other receipts from the business of lending money belonging to such person.

Sec. 28-374. Same - Travel agents, etc.

Every person engaged in the business of buying, selling or exchanging for passengers railroad, steamship, bus or airplane tickets or engaged in the business of securing or arranging for passengers transportation on a

railroad, steamship, bus or airplane, or in the business of managing, arranging or conducting tours for five (5) or more persons in any one (1) tour or trip, by railroad, steamship, automobile, bus or airplane, or by a combination of any of them, shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~1.29~~] (1.23) percent of the gross receipts of the business.

Sec. 28-393. Architects.

(a) Every person engaged in the conduct of his profession as an architect, and every person who for compensation is engaged in the business of furnishing plans or specifications for the erection or improvement of buildings, and every person who is employed in a consulting capacity in connection with an architect or in connection with the preparation and furnishing of such plans or specifications, whose office or place of business is located in the city, shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~1.29~~] (1.23) percent of the gross receipts of the business, but from the amount of the gross receipts of any architect shall be excluded the amounts paid by him to another architect who is duly licensed in the city under the provisions of this section, or to a civil engineer, a

consulting engineer, an electrical engineer, a heating and ventilating engineer, a mechanical engineer, a professional engineer, a sanitary engineer or a structural engineer who is duly licensed in the city under the provisions of section 28-444.

(b) The license tax levied by this section shall be paid before a permit for doing the work contracted for is issued.

Sec. 28-395. Auctioneers - Livestock.

(a) Every person engaged in the business of selling horses, mules or other livestock, at auction for their own account or for the account of others, shall be deemed to be a livestock auctioneer. Every livestock auctioneer shall pay a license tax of thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~1.29~~] (1.23) percent of the gross amount of commissions and fees of t'e business.

(b) A livestock auctioneer who or which buys and sells on his own account shall, for the conduct of that business, be deemed to be a merchant, and shall be taxed as such.

Sec. 28-399. Bondsmen.

(a) Every person who shall, for compensation, enter into any bond or bonds for others, whether as a principal or surety, shall pay a license tax equal to three hundred

dollars (\$300.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~(1.29)~~] (1.23) percent of the gross receipts of the business in excess of [~~twenty-thousand-nine-hundred thirty-dollars-(\$20,930.00)~~] twenty-one thousand nine hundred fifty dollars (\$21,950.00). No such professional bondsman or his agent shall enter into any such bond or bonds in the city until he shall have obtained such license. With the exception of any bondsman or his agent who has heretofore obtained a certificate and license under this section and whose certificate, license and right to act as a bondsman continues to remain in full force and effect, no such license shall be issued unless and until the applicant shall have first obtained a certificate from the judge of the circuit court of the city approving the issuance of the license and certifying that the applicant is of good moral character, that his past conduct before the courts of the city has not been unsatisfactory and is suitable to be so licensed; and provided, further, that before the issuance of such certificate the judge of the circuit court may confer with the judge or judges of those courts in which such bondsman seeks to act. A license granted to a professional bondsman shall authorize such person to enter into such bonds in the city.

(b) No professional bondsman shall enter into any such bond if the aggregate of the penalty of such bond and all other bonds, on which he has not been released from liability, is in excess of the true market value of his real estate. Each professional bondsman, if so directed by the judge of the circuit court of the city, shall place a deed of trust on the real estate that he is using for the limit of his expected bonded indebtedness to secure the Commonwealth of Virginia and shall name the Commonwealth's attorney of the city as trustee under the deed of trust. In addition thereto, he shall furnish the clerk of the appropriate court an acceptable appraisal and title certificate of the real estate subject to any such deed of trust. Each professional bondsman licensed hereunder shall file with the clerk of the circuit court of the city not later than the fifth day of each month a list of all outstanding bonds on which he was obligated as of the last day of the preceding month, together with the amount of the penalty of each such bond.

(c) Any professional bondsman or agent for any professional bondsman, qualified under this section, shall be subject to and governed by any reasonable rules of conduct or procedure set up by the judge or justice of the court in which he is acting as a bondsman which may include

a requirement that such bondsman or agent place a reasonable amount of cash or negotiable bonds in escrow with the clerk of such court to be held during the time such bondsman or agent is acting as a bondsman in such court; provided, that such clerk is acting under a bond of sufficient amount and coverage to insure protection against loss, theft, or misappropriation. Upon his violation of such rules, he may, after hearing upon a charge of such violation, be suspended from entering into further bonds in such court by the judge or justice thereof. If such bondsman or agent fails to have in escrow with the clerk of such court a sum sufficient to cover any forfeiture of bond against him and fails or refuses to pay such forfeiture after notice and demand by the judge or justice of the court he may be suspended by such judge or justice from entering into further bonds in such court until the forfeiture is paid or it is adjudicated that he is not liable thereon.

(d) No person shall be licensed hereunder either as a professional bondsman or agent for any professional bondsman, when such person, or his or her spouse, holds any office as magistrate, clerk or deputy clerk of any court.

(e) Nothing in this section shall be construed to apply to guaranty, indemnify, fidelity and security companies doing business in the city under the provisions

of sections [~~38-1-639 to 38-1-657~~] 38.2-2400 through 38.2-2420 (Article 1, of Chapter 24, of Title 38.2, Insurance) of the Code of Virginia, except that agents and attorneys-in-fact of guaranty, indemnity, fidelity and security companies entering into bonds for bail, appearances, costs or appeal in criminal cases, shall be required to obtain a certificate from the judge of the circuit court in which he desires to carry on the business of professional bondsman, certifying that the applicant is of good moral character, that his past conduct before the courts of the city has not been unsatisfactory and he is suitable to be a licensed bondsman. And further, the provisions of this section shall apply to agents and attorneys-in-fact of guaranty, indemnity, fidelity and security companies entering into bonds for bail, appearances, costs or appeal, except that such company shall not be required to place cash or bonds in escrow with the court as hereinbefore required.

Sec. 28-404. Commission merchants.

(a) Every person who receives or distributes food products, cotton, flour, hay, grain, provisions, dry goods, merchandise or other commodities shipped to him for distribution on account of the shipper, or who participates in the profits ensuing from or accruing out of the sale of such commodities, or who invoices such sales or collects money therefor; and, every person buying or selling for another

any kind of merchandise or commodities on commission, except associations or organizations of farmers, and produce exchanges organized and maintained by farmers for mutual help in the marketing of their produce and not for profit; and every person who sells any personal property which may be left with or consigned to him for sale on commission, shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~(1.29)~~] (1.23) percent of the gross commissions of the business.

(b) The provisions of this section shall not apply to any person who, on commission, sells merchandise by sample, circular or catalogue, where the goods, wares, merchandise or commodities subsequently delivered are not samples, who has no office, display room, store or other definite place of business in the city, who has no stock of goods, wares, merchandise or commodities in his custody or possession or under his control at any time during the year and who employs no person in connection with such sales or deliveries.

Sec. 28-405. Contractors - Electrical, plumbers, steamfitters, speculative builders, etc.

Every person accepting or offering to accept orders or contracts for doing any work on or in any building or structure requiring the use of paint, stone, brick, mortor,

mortor, cement, wood, wallpaper, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead or other metal or any other building material; or accepting or offering to accept orders or contracts to do any paving or curbing on sidewalks or streets, public or private property, requiring the use of asphalt, brick, stone, cement, wood or any composition; or accepting or offering to accept orders or contracts to excavate earth, rock or material for foundations or any other purpose; or accepting or offering to accept orders or contracts to construct any sewer of stone, brick, concrete, terra cotta or other material; or accepting or offering to accept orders or contracts to care for plots in cemeteries; or accepting or offering to accept orders or contracts for building, remodeling, repairing, wrecking, razing or demolishing any structure; or for moving any building; or for drilling, boring or digging a well; or for the installation, maintenance or repair of neon signs, or air-conditioning apparatus or equipment; or for fumigation or disinfecting to prevent the spread of disease; or for the eradication or extermination of rats, mice, termites, vermin or insects or bugs of any kind; shall be deemed to be a contractor, whether such work is done or offered to be done by day labor, general contractor or subcontract.

(b) Every person engaging in the business of accepting or offering to accept orders or contracts for doing any work on or in any building or premises involving erecting, installing, altering, repairing, servicing or maintaining electric wiring, devices or appliances permanently connected to such wiring; or the erecting, repairing or maintaining of lines for the transmission or distribution of electric light and power, shall not be deemed to be a contractor as defined in this section, but shall be deemed to be an electrical contractor and shall pay for the privilege of conducting the business of an electrical contractor the same license tax as that of a contractor, which shall be computed in the same manner, on the same basis and at the same schedule of rates as the license tax imposed by this section upon contractors generally. Every person engaged in business as an electrical contractor making application for a license to conduct his business in the city under this section shall, before the license tax shall be paid and the license issued, execute and deliver a bond payable to the city in the sum of one thousand dollars (\$1,000.00) with corporate surety approved by the city attorney and conditioned to indemnify and save harmless the city, as well as any other person from all expenses and damage that may be caused by any negligent, defective or

inadequate work done in the city under his license. The bond, when approved by the city attorney, shall be filed with the director of finance.

(c) Every contractor, for the privilege of transacting business in this city, including the performance in the city of a contract accepted outside this city shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~(1.29)~~] (1.23) percent of the gross amount of all fees received from contracts accepted on a fee basis and nineteen hundredths of one (0.19) percent of the gross receipts from all contracts accepted on a basis other than a fee basis.

(d) No person that engages in the business of a plumber or steamfitter shall be deemed to be a contractor, as defined by this section, by reason of or with respect to the conduct of the business of plumbing or steamfitting; but every such person shall pay for the privilege of conducting the business of a plumber or steamfitter a license tax, computed in the same manner, on the same basis and at the same schedule of rates as the license tax imposed by this section upon contractors generally. Every person licensed under this subsection shall include in the tax basis, required hereunder as a contractor, all receipts arising from or growing out of the business with respect

to cleaning furnaces or boilers and no additional license shall be assessable for such privilege.

(e) Every person engaged in the business of erecting a building for the purpose of selling or renting the same and making no contract with a duly licensed contractor for the erection of the building, whether or not such person contracts with one or more duly licensed contractors for one or more portions, but does not contract with any one person for all of the work of erecting any one of the buildings, shall be deemed to be a speculative builder and for the privilege of transacting business in this city shall pay a license tax equal to thirty dollars (\$30.00) and nineteen hundredths of one (0.19) per cent of the entire cost of erecting the buildings, exclusive of the value of the land. No person that is duly licensed as a contractor under subsection (b) of this section and that is also engaged in the business of speculative building for which a license tax would be otherwise prescribed by this paragraph, shall be liable for a separate license, assessable under this paragraph, but every such person shall include in the basis for the tax to be computed under subsection (b) all of the costs of erecting such speculative buildings, exclusive of the value of the land, which costs shall be considered as a part of the orders

or contracts accepted by the taxpayer in computing the taxpayer's contractor's license tax.

(f) Every license of a contractor, electrical contractor, plumbing or steamfitting contractor, building wrecker and of a speculative builder shall designate the regular office or place of business in the city, if there is one, as the specified house or definite place at which the business is to be conducted. If there is no such regular office or place of business in the city, but such person is transacting business in the city, then such license shall designate the residence or place of business of the taxpayer, wherever it may be, and also the first place in the city at which work is to be performed as the specified house or definite place at which the business is to be conducted.

(g) Every license issued under this section shall be valid throughout the city.

(h) Every contractor, electrical contractor, plumber and steamfitter, building wrecker and speculative builder who proposes to do work in the city, for which a permit must be obtained from or contract let by a department, bureau or officer of the city, shall upon making application for such permit, or upon the award of such contract, exhibit to the proper city official the city

license authorizing him to engage in the business for the year in which the permit is applied for, or in which such contract is awarded, and shall furnish to that official and to the license inspector a list of his subcontractors, and if any or all of such subcontracts have not been closed or awarded at the time of applying for the permit or award of the contract, he shall furnish such list in writing immediately upon awarding the subcontract or contracts, and he shall not allow the work under any subcontract to proceed until the subcontractor shall have exhibited to him his city license to do such business in the city for the current year. Thereupon, it shall be the duty of the officer granting the permit or awarding the contract to record the number of such license and the name of the taxpayer exhibiting the same, as well as the year for which the license is granted, in a properly bound book kept for that purpose, and to index the same in the name of such licensee. It shall be unlawful for any such officer to grant any such permit or award any contract to any such licensee, unless and until the license shall be exhibited, recorded and indexed, as herein prescribed, unless the same has already been done during the year.

Sec. 28-413. Landscape architect, gardener, arboriculturist or pruner of trees or shrubs.

Every person engaged in the business or profession

of a landscape architect, gardener, arboriculturist or a pruner of trees or shrubs, and having an office or place of business in the city, shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~1.29~~] (1.23) percent of the gross receipts of the business.

Sec. 28-414. Loan companies and bankers.

(a) Every firm and corporation organized under the Morris or similar systems which makes loans on the installment payment plan, secured by endorsement or security other than assignment of wages or household property, which loans are discounted at the legal rate of interest, shall pay a license tax equal to two hundred twenty-five dollars (\$225.00) and seven dollars and fifty cents (\$7.50) for each one thousand dollars (\$1,000.00) of its capital and surplus in excess of ten thousand dollars (\$10,000.00) at the beginning of each license year.

(b) Every person licensed under the Virginia Small Loan Law shall pay a license tax equal to seven hundred fifty dollars (\$750.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~1.29~~] (1.23) percent of the gross receipts of the business in excess of [~~fifty-five-thousand-eight-hundred-fourteen-dollars-(\$55,814.00)~~] fifty-eight thousand five hundred thirty-seven dollars (\$58,537.00) excluding repayments of principal.

(c) Every person, other than a person licensed under the Virginia Small Loan Law, engaged in the business of lending money to others for the purchase of motor vehicles, refrigerators, radios, oil or gas burners, electrical appliances, household furniture or equipment, or any other goods or chattels, whether new or used, secured by a lien on such goods or chattels, or paying the purchase price of any goods or chattels for the buyer and securing the sum so paid by a lien on the same, or by the purchase from a dealer of conditional sales contracts or chattels, mortgages and the notes or other obligations, if any, secured hereby, or in any other manner or by any other method of financing, in whole or in part, the purchase of such goods or chattels by or for others; and every person, other than a person licensed under the Virginia Small Loan Law, engaged in the business of lending money to others, secured by lien on such goods or chattels, whether for the purchase thereof or not, shall pay a license tax equal to six hundred dollars (\$600.00) and one and ~~twenty-nine~~ twenty-three hundredths ~~(1.29)~~ (1.23) percent of the gross receipts of the business in excess of ~~forty-four-thousand-one-hundred eighty-six-dollars-(\$44,186.00)~~ forty-six thousand three hundred forty-one dollars (\$46,341.00) excluding repayments of principal. Nothing herein shall require the payment of

any license tax under this subsection by any bank or trust company.

Sec. 28-434. Pawnbroker and pawnshops.

(a) Every person lending or advancing money or other things for profit on the pledge and possession of personal property or other valuable things, other than securities or written or printed evidences of indebtedness, or dealing in the purchasing of personal property or other valuable thing on condition of selling the same back to the seller at a stipulated price shall pay a license tax equal to seven hundred fifty dollars (\$750.00) and one and ~~[twenty-nine]~~ twenty-three hundredths ~~[1.29]~~ (1.23) percent of the gross receipts of the business in excess of ~~[fifty-five-thousand-eight-hundred-fourteen-dollars-~~ ~~(\$55,814.00)]~~ fifty-eight thousand five hundred thirty-seven dollars (\$58,537.00).

(b) Not more than twelve (12) places in the city shall be licensed where the business of a pawnbroker, including a pawnbroker's sales store, may be conducted, and no license shall be granted to conduct a pawnshop or pawnbroker's sales store in the city, except to a person who is qualified to register as a voter of the Commonwealth of Virginia, or to a concern or corporation whose managing agents in the city are qualified to register as voters thereof, nor shall any such license be granted to any such

voter, concern or corporation, except upon a certificate of the director of public safety, and of the circuit court of the city, or a judge thereof in vacation, which shall explicitly state whether the person applying therefor is a proper person to conduct such business and whether the place where the business is proposed to be conducted is a proper and suitable place, and whether such applicant has theretofore complied with the laws governing such business, so far as the records of the police department and of the circuit court show, if the applicant has theretofore engaged in such business. No license shall be granted to any person to operate or conduct more than two (2) pawnshops or pawnbroker's sales stores in the city; provided, that this provision shall not apply to any person who owned and was licensed to operate or conduct more than one pawnshop or pawnbroker's sales store in the city on January 1, 1948, but no license shall be granted after such date to any such person to operate or conduct any additional pawnshop or pawnbroker's sales store in excess of the number of pawnshops or pawnbroker's sales stores operated or conducted by any such person on January 1, 1948.

(c) Every person to whom a license is to be granted under this section shall execute a bond in the penalty of five hundred dollars (\$500.00) payable to the city, with

corporate surety, in form satisfactory to the city attorney, conditioned that he will indemnify and save harmless the city and all other persons from any and all damages to the city and to all other persons and property, directly or indirectly resulting from the operation of such pawnshop or pawnbroker's store or in the conduct of such business. The bond shall provide that suit may be brought thereon by the city or by any person entitled to indemnity thereunder; and shall contain the further conditions that the licensee will make a daily report to the director of public safety of the city on forms to be prescribed by him and give all information called for by the form, and that he will make use of any "call system" that may be installed or maintained by the city.

Sec. 28-444. Professional services.

(a) Every person engaged in one or more of the following businesses or professions and having an office or place of business in the city shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~1.29~~] (1.23) percent of the gross receipts of the one or more businesses or professions conducted by him as follows:

- (1) An actuarial consultant or advisor.
- (2) An accountant, certified public accountant or public accountant.

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

Automation
Aviation
Business
Communications
Construction
Education
Environmental
Financial
Food
Fuel
Heating
Industrial
Insurance
Interior Decorating
Legal
Lighting
Marriage
Medical
Merchandising
Moving
Municipal
Personnel
Psychological
Public Relations

Real Estate

Sales

Security

Traffic

Travel

Vocational Guidance

Wedding

- (25) A conductor of seminars and symposiums.
- (26) A conductor of tours.
- (27) A construction manager.
- (28) A consulting engineer.
- (29) A contracting engineer.
- (30) A designer of interiors and exteriors of buildings.
- (31) A dentist.
- (32) A doctor of medicine.
- (33) A furnisher of domestic or clerical help, labor or employment.
- (34) An electrical engineer.
- (35) A heating and ventilating engineer.
- (36) A highway engineer.
- (37) A homeopathist.
- (38) An industrial engineer.
- (39) An interior decorator.

- (40) An investment adviser or consultant.
- (41) A labor consultant.
- (42) A lumber measurer.
- (43) A management consultant or adviser.
- (44) A management service company.
- (45) A manufacturer's agent.
- (46) A marketing consultant.
- (47) A mechanical engineer.
- (48) A merchandise broker.
- (49) A metallurgist.
- (50) A mining engineer.
- (51) A mortgage broker.
- (52) A motion picture producer.
- (53) A naturopathist.
- (54) An optometrist.
- (55) An osteopath.
- (56) A patent attorney or patent agent.
- (57) A photostater.
- (58) A physician.
- (59) A physiotherapist.
- (60) A professional engineer.
- (61) A psychologist.
- (62) A public relations counselor.
- (63) A furnisher of publicity service.
- (64) A radio engineer.

- (65) A railway engineer.
- (66) A recorder of proceedings in any court, commission or other organization.
- (67) A refrigerating engineer.
- (68) A research consultant.
- (69) A sales agent or agency.
- (70) A sanitary engineer.
- (71) A sculptor.
- (72) A commercial sign painter.
- (73) A steam power engineer.
- (74) A structural engineer.
- (75) A surgeon.
- (76) A surveyor.
- (77) A tax consultant.
- (78) A tax preparer.
- (79) A veterinarian.
- (80) Real estate management.

Every person, rendering or providing professional services neither listed immediately preceding or elsewhere in this article and who is not specifically exempted by law from payment of such license tax, shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~(1.29)~~] (1.23) of one percent of gross receipts of such business.

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

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

(d) A permit from the director of public safety is required under section 28-318 of this Code before a license

will be issued to engage in the business of furnishing domestic or clerical help, labor or employment.

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

Sec. 28-445. Professional services - Managing or operating a business of another.

Every person, other than an officer or employee of a business managed by such person, engaged in the business of managing or operating the business of another and having an office or place of business in the city, shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~forty-three-one-half-hundredths-(1.435)~~] twenty-three hundredths (1.23) percent of the gross receipts of such business.

Sec. 28-451. Schools.

(a) Every person engaged in the business or profession of teaching music, photography, ceramics, dancing, bridge, cooking, language, mathematics, history or any other academic or technical subject, sewing, stenography, typewriting, stenotyping, secretarial work, sales or expression, or conducting an academic or business or professional or technical school or a nursery school or kindergarten, or teaching persons to operate motor vehicles, shall pay a license tax equal to thirty dollars (\$30.00) and one and

~~[twenty-nine]~~ twenty-three hundredths [~~41-29~~] (1.23) per cent of the gross receipts of the business or profession.

(b) Nothing in this section shall require a license tax from an individual who is employed as a teacher in a school conducted in the city by another person. Every individual who, alone and not in combination or association in any manner, form or character whatsoever with any other individual, firm, partnership, association or corporation, teaches, tutors or coaches another or other individuals in the academic subjects of mathematics, history, English, geography, language, government, science or music shall not be subject to the license tax levied by this section.

Sec. 28-456. Stock investment adviser or principal underwriter.

(a) Every person engaged within the city in the business of acting as an investment adviser for any investment company registered under the Investment Company Act of 1940, as amended, shall pay a license tax equal to thirty dollars (\$30.00) and one and ~~[twenty-nine]~~ twenty-three hundredths [~~41-29~~] (1.23) percent of the gross receipts of its investment advisory business;

(b) Every person engaged within the city in the business of acting as a principal underwriter for an investment company registered under the Investment Company Act of 1940, as amended, shall pay a license tax equal to four hundred fifty dollars (\$450.00) and ninety hundredths

(0.90) of one per cent of the gross sales charges imposed by such principal underwriter on its execution of purchase orders for shares of any investment company or for investment company contractual plans for such shares. In calculating gross sales charges hereunder, deductions shall be allowed a principal underwriter for concessions retained by securities dealers who have originated any purchase order;

(c) The terms "investment adviser" and "principal underwriter" used in subsections (a) or (b) of this section shall have the meaning given those terms in section 2(a) of the Investment Company Act of 1940, as amended, and any person claiming to be engaged in any such business shall furnish the city, upon request, such documents as the city may reasonably request concerning the character of the business being conducted;

(d) Every person engaged within the city in the business of rendering investment advice to or acting as principal underwriter for an investment company registered under the Investment Company Act of 1940, as amended, shall be subject only to the license taxes set forth in subsections (a) and (b) of this section in lieu of all other license taxes otherwise imposed under any other ordinances of the city;

(e) Dividend disbursing, dividend reinvestment, transfer of stock, mailing and similar services, when provided by any person who has been issued the license required by this section for engaging in business as investment adviser, as principal underwriter, or as investment adviser and principal underwriter for any investment company registered under the Investment Company Act of 1940, as amended, shall be deemed to be rendered in the regular conduct of the business; provided, however, such sums as may be collected by such investment adviser or principal underwriter for said services (dividend disbursing, etc.) shall be excluded in determining the gross proceeds for the purpose of computing the license tax to be paid.

Sec. 28-461. Title plant.

(a) Every person, other than attorneys-at-law duly licensed by the city, engaged in the business of operating or conducting a title plant or filing system, for the purpose of aiding in the examination of titles to real estate from which revenue, other than title insurance premiums, is directly or indirectly received from others, shall pay a license tax equal to thirty dollars (\$30.00) and one and [~~twenty-nine~~] twenty-three hundredths [~~(1.29)~~] (1.23) per cent of the gross receipts of the business.

(b) No part of an insurance premium shall be included in the gross receipts as basis for taxation.

§ 2. This ordinance shall be in force the first moment of January 1, 1987, and shall be effective for the tax year commencing January 1, 1987, and for each tax year thereafter until otherwise provided by law or ordinance.

ORDINANCE OR RESOLUTION SUMMARY
CITY OF RICHMOND, VIRGINIA

Resolution Ordinance No.	86-299	Subject	
Requested by	City Manager		To Amend Various Sections of Code/Reduction of Tax on Business & Professional Classifications
Received City Manager's Office	--		
Summarized	12/3/86		

SUMMARY

This Ordinance would amend various sections of the Code of the City of Richmond to effect a (.06¢) reduction on all business and professional classifications.

Reason: The Code of Virginia requires localities to reduce license tax rates that are in excess of the stated maximums.

COMPARISON RATES

State	City Present	City Proposed	Henrico	Chesterfield
.58	1.29	1.23	.68	.58

Companion Paper - Ordinance No. 86-298, Item #16

COUNCIL ACTION

On Docket	12/8/86
Amended	
Adopted	
Rejected	