

AN ORDINANCE No 86-162-155

ADOPTED JUN 9 1986

To amend and reordain Section 28-440 of the Code of the City of Richmond, 1985, concerning the license tax imposed on persons engaged in the business of rendering or providing personal services, to provide that busiessses not specifically listed in said section or elsewhere in Division 2 of Article XIII, License Taxes of Chapter 28, Txation, and not exempt from the payment of such license tax shall pay a license tax equal to thirty dollars and forty-five hundredths of one percent of gross receipts of such 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 28-440 of the Code of the City of
3. Richmond, 1985, be and is hereby amended and reordained as
4. follows:
5. Sec. 28-440. Personal services -- Generally.
6. (a) Every person engaged in one or more of the
7. following businesses shall pay a license tax equal to thirty
8. dollars (\$30.00) and forty-five (0.45) hundredths of one per
9. cent of the gross receipts of the business or businesses
10. conducted by him as follows:
11. (1) An airport.
12. (2) A barbershop.
13. (3) A Turkish, Roman or other like bath, or bath
14. parlor.

1. (4) A beauty parlor.
2. (5) A blacksmith shop.
3. (6) A bowling alley.
4. (7) An impounding lot.
5. (8) A miniature golf course.
6. (9) A golf driving range.
7. (10) A hair dressing establishment.
8. (11) A laundry.
9. (12) A motion picture theatre.
10. (13) A press clipping service.
11. (14) A public address system.
12. (15) A public garage.
13. (16) A shoe shine parlor.
14. (17) A shooting gallery.
15. (18) A skating rink.
16. (19) A theatre.
17. (20) A wheelwright shop.
18. (21) Addressing letters or envelopes.
19. (22) Placing advertisements or other business notices
20. in newspapers or other publications.
21. (23) Renting airplanes.
22. (24) Furnishing ambulance service.
23. (25) Operating an analytical laboratory.
24. (26) Artist's representative, booking agent or concert
25. manager.

1. (27) Custom making automobile tops.
2. (28) Installing equipment on automobiles, trucks or
3. other motorized equipment.
4. (29) Erecting awnings.
5. (30) Installing awnings.
6. (31) Storing awnings.
7. (32) Taking down awnings.
8. (33) Repairing or rebuilding batteries.
9. (34) Preparing bodies for burial.
10. (35) Binding books.
11. (36) Operating a bottle exchange.
12. (37) Cleaning the outside of buildings.
13. (38) Furnishing business research service.
14. (39) Cash cards or discount services.
15. (40) A caterer.
16. (41) Cleaning chimneys.
17. (42) Cleaning clothes, hats, carpets or rugs.
18. (43) Dyeing clothes, hats, carpets or rugs.
19. (44) Pressing clothes, hats, carpets or rugs.
20. (45) Repairing clothes, hats, carpets or rugs.
21. (46) Sponging clothes, hats, carpets or rugs.
22. (47) Spotting clothes, hats, carpets or rugs.
23. (48) A correspondent establishment or bureau.
24. (49) A day care center or nursery.
25. (50) Data-processing services.

1. (51) Furnishing clean diapers.
2. (52) Furnishing detective service.
3. (53) Custom making drapes or window curtains.
4. (54) Duplicating services.
5. (55) An electrologist.
6. (56) An embalmer.
7. (57) Operating an engineering laboratory.
8. (58) Leasing films to others for compensation.
9. (59) Operating a frozen food locker plant.
10. (60) Conducting funerals.
11. (61) Cleaning furnace.
12. (62) A graphics service.
13. (63) Exhibiting a trained and educated horse.
14. (64) Boarding or keeping horses or mules.
15. (65) Renting horses or mules to others.
16. (66) Furnishing house cleaning service.
17. (67) Furnishing clean infant's underwear.
18. (68) Furnishing janitorial service.
19. (69) Operating a kennel or small animal hospital.
20. (70) Supplying clean linens, coats, aprons.
21. (71) Supplying temporary help.
22. (72) Lawn maintenance.
23. (73) Lock repairing.
24. (74) Locksmith.
25. (75) Mailing services.

1. (76) Furnishing messenger service, except telephone
2. or telegraph messenger service.
3. (77) Mimeographing.
4. (78) Cleaning motor vehicles.
5. (79) Greasing motor vehicles.
6. (80) Polishing motor vehicles.
7. (81) Oiling motor vehicles.
8. (82) Towing motor vehicles.
9. (83) Washing motor vehicles.
10. (84) Motor vehicle repairing.
11. (85) Multigraphing.
12. (86) Nurses' registry.
13. (87) A nursing home.
14. (88) Packing, crating, shipping, hauling or moving
15. goods or chattels for others.
16. (89) Grooming pets.
17. (90) A photographer.
18. (91) Photo-stat or similar reproduction.
19. (92) Physicians' registry.
20. (93) Picture framing or gilding.
21. (94) Plating metals or any other materials.
22. (95) Providing investigative services.
23. (96) Polygraph testing services.
24. (97) A recording studio.
25. (98) Operating a reducing salon or health club.
26. (99) Renting any kind of tangible personal property.

1. (100) Operating a scalp treatment establishment.
2. (101) Furnishing scientific data.
3. (102) Repairing shoes.
4. (103) Furnishing statistical service.
5. (104) Public stenographer.
6. (105) Security or guard services.
7. (106) Silk screening.
8. (107) Stevedoring.
9. (108) Survey taker.
10. (109) Taxidermist.
11. (110) Telephone answering service.
12. (111) Telephone calling service.
13. (112) Furnishing telephone sanitizing service.
14. (113) Supplying clean towels.
15. (114) Supplying clean work clothes.
16. (115) Tire retreading.
17. (116) Trading stamp company.
18. (117) Operation of trash or garbage collection service.
19. (118) Typesetting.
20. (119) An undertaker.
21. (120) Renting or furnishing automatic washing machines.
22. (121) Welcoming or greeting services;
23. (122) Welding service.
24. (123) Cleaning windows.
25. (124) Cleaning window shades.

1. (125) Window dresser.
2. (126) Letter writing.
3. (127) An optician.

4. Every person, rendering or providing personal
5. services neither listed immediately preceding or elsewhere
6. in this article and who is not specifically exempted by law
7. from payment of such license tax, shall pay a license tax
8. equal to thirty dollars (\$30.00) and forty-five hundredths
9. (0.45) of one percent of gross receipts of such business.

10. (b) Every person engaged in the business of
11. preparing bodies for burial, an embalmer, conducting
12. funerals, or an undertaker, and duly licensed as such under
13. this section, shall be allowed to deduct from the gross
14. receipts of this business all payments made on account of
15. his customers or clients for burial lots, for doctors,
16. hospital or nurses' services, for newspaper notices,
17. transportation expenses or other like expenses; provided,
18. that no such item shall be deducted with respect to which
19. the taxpayer has received or become entitled to receive any
20. commission, fee, discount or profit whatsoever.

21. (c) The amounts received by the operator of an
22. impounding lot for feeding animals shall be excluded from
23. the gross receipts of the business for the purpose of
24. computing the license tax on such operator.

1. (d) No license shall be issued to one as the
2. operator of a bowling alley, skating rink, a motion picture
3. theatre, a theatre, or as one furnishing detective service,
4. without a permit from the director of public safety, under
5. the provisions of section 28-318 of this Code.

6. (e) the license taxes prescribed in this section
7. shall be in addition to the license taxes prescribed
8. elsewhere in this Code upon slot machines or other vehicles
9. of any kind.

10. § 2. This ordinance shall be in force and effect July
11. 1, 1986.

ORDINANCE OR RESOLUTION SUMMARY
CITY OF RICHMOND, VIRGINIA

| | |
|---|---|
| Resolution Ordinance No. 86-162 | Subject |
| Requested by ... Acting City Manager | To Amend Code Section 28-440 / Tax for personal services. |
| Received City Manager's Office -- | |
| Summarized 6/2/86 | |

SUMMARY

This Ordinance would amend Section 28-440 of the Code of the City of Richmond, 1985, concerning the license tax imposed on persons engaged in the business or providing personal services, to provide that businesses not specifically listed in said section or elsewhere in Division 2 of Article XIII, License Taxes of Chapter 28, Taxation, and not exempt from the payment of such license tax shall pay a license tax equal to thirty dollars (\$30.00) and forty-five hundredth (.45) of one percent of gross receipts of such business.

COUNCIL ACTION

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| On Docket 6/9/86 |
| Amended |
| Adopted |
| Rejected |