



Legislation Details (With Text)

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Title: To amend City Code § 26-967, concerning retail merchants, for the purpose of revising the business license requirements for manufacturers acting as retail merchants.

Sponsors: Mayor Stoney

Indexes:

Code sections:

Attachments: 1. Ord. No. 2020-007

Date	Ver.	Action By	Action	Result
1/27/2020	1	City Council	adopted	Pass
1/16/2020	1	Finance and Economic Development Standing Committee	recommended for approval	Pass
1/13/2020	1	City Council	introduced and referred	

To amend City Code § 26-967, concerning retail merchants, for the purpose of revising the business license requirements for manufacturers acting as retail merchants.

THE CITY OF RICHMOND HEREBY ORDAINS:

§ 1. That section 26-967 of the Code of the City of Richmond (2015) be and is hereby **amended** and reordained as follows:

Sec. 26-967. Same-Retail.

(a) Every person engaged in the business of a retail merchant, as defined in Section 26-872, shall obtain a license for the privilege of doing business in the City and shall pay a license fee as set forth in Appendix A to this Code or a license tax equal to \$0.20 per \$100.00 of the gross receipts of the business, as provided in Section 26-871.

(b) A manufacturer who sells ~~[at a definite place or store other than the place of manufacture]~~ at retail only and not for resale the goods, wares and merchandise manufactured by such manufacturer~~[:]~~ shall obtain a license as a retail merchant.

~~[(1) Is required to obtain a license as a retail merchant; and~~

~~(2) Shall include the following in the gross receipts of the business:~~

~~a. The amount of sales of goods, wares and merchandise purchased from others; and~~

~~b. Gross receipts from the sale of goods, wares and merchandise manufactured by such manufacturer, either within or without the City, and sent from the place of manufacture to the store or other definite place of business in the City.]~~

(c) Every cooperative association, society, company or exchange and every nonprofit, cooperative association, with or without capital stock, created or operating under Code of Virginia, title 13.1, ch. 3 (Code of Virginia, § 13.1-301 et seq.), and every cooperative marketing or purchasing association or corporation incorporated or organized under the general corporation laws of this State and brought under Code of Virginia, title 13.1, ch. 3 (Code of Virginia, § 13.1-301 et seq.), whether such association, society, company, exchange or corporation is organized or brought under Code of Virginia, title 13.1, ch. 3 (Code of Virginia, § 13.1-301 et seq.) prior or subsequent to the effective date of the ordinance from which this section is derived and whether chartered under the laws of this State or otherwise chartered and doing business in this State, and conducting a mercantile, merchandise or brokerage business on the cooperative plan, shall be taxable as a merchant by the City. Every such association, society, company, exchange or corporation which sells to others at retail only and not for resale shall be a retail merchant and taxable as such under this section.

(d) Any person who is both a retail merchant and a wholesale merchant is hereby required to obtain both classes of licenses. However, any retail merchant who desires to do a wholesale business also may elect to do such wholesale business under the merchant's retailer's license by paying license taxes under this section as a retailer on both the merchant's retail and wholesale business, but this shall not apply to any retail merchant, the greater part of whose business at the licensed place during the next preceding year was wholesale, nor to a beginner, the greater part of whose business it is estimated will be wholesale for the period covered by the license.

§ 2. This ordinance shall be in force and effect upon adoption.