TITLE 8

Municipal Licensing, Taxation and Finance

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CHAPTER 1. Licensing- in General

Section 8-101 Definitions

For the purposes of chapters 1 & 2, the following words and phrases shall have the meanings respectively ascribed to them by this section.

Business. The word “business” shall mean any economic activity, whether a person engaged expressly or impliedly holds himself out as engaged in business or supplying his products or a commodity of service to the public as a class or a limited portion of the public or sells any goods, wares, merchandise of any kind or provides a service of any kind; provided, the “business” shall not include sales of products of the farm, garden, or dairy by the producer or grower thereof; occasional sales by societies acting for charitable, religious or benevolent purposes; judicial sales is less than one thousand dollars per license year and, in this connection, “gross income” shall mean the gross receipts of the business received as compensation for personal services and from trade, commerce, or sales and the value accruing from the sale of tangible property (real or personal) , or service or both, without any deduction on account of the cost of property sold, materials used, labor costs, taxes or any other expense whatsoever.

Business franchise registration certificate. The term “business franchise registration certificate: Shall mean a franchise or certificate, issued by or in behalf of the state, authorizing a person to conduct business within the state of West Virginia and when referred to in chapter 1 & 2 as certificate or registration shall mean business franchise registration certificate.

Section 8=102 Purposes for which currently valid, paid up, town license required.

It shall be unlawful for any person to conduct within the town any business, profression, calling or vocation for which a town license is required by chapters 1 & 2 or elsewhere in the other titles or for which a business franchise registration certificate or any other form of state required therefore, and each person so licensed by the town shall pay such town license tax or fee as may be imposed thereon by the town and maintain such town license in a currently valid status at all times while conducting the business, profession, calling or vocation to which such town license relates.

Section 8-103 Application for issuance of license; payment of tax and fees; recorder to maintain records

1. Each applicant for a town license shall make application to the recorder, on a form to be provided by the town, and holders of business franchise registration certificates or other forms of state licenses authorizing them to do business within the town shall display such state certificates of licenses to the recorder at the time of making application for a town license.
2. Upon payment to the recorder of such license tax or fee as may be imposed by chapters 1 & 2 or elsewhere in the other titles for the particular town license for which application is made, plus a license issuance fee of one dollar as compensation to the town for the recorders services, the recorder shall issue the license applied for; provided, that the application is in proper form and that all requirements of state law and other titles appear to the recorder to have been complied with, and provided further, that applications for licenses which are required to be issued by the common council shall be referred by the recorder to the common council at its next meeting succeeding the date of filing thereof, and he shall not issue any such license until authorized to do so by the common council, and in any such case the payment of any license tax or fee shall be deferred until such application has been approved by the common council.
3. The recorder shall maintain on file all applications for town licenses and a record of each license issued which shall set forth the name and business address of the licensee, the date of issuance and the term for which issued, the type of license, the amount of license tax or fee paid, the number of the license, and such additional information as may be pertinent to establish that all requirements of law and this code have been complied with.

Section 8-104 False statements prohibited

It shall be unlawful for any person to knowingly make any false statement in any application for a town license, or in any tax return, report or other statement relating to any activity licensed by the town and which is required to be made to any officer or agency.

Section 8-105 Separate license required for each fixed place of business and each class of business

Except as may be provided otherwise in the other titles, any person who, at more than one fixed place of business within the town engages in or prosecutes any business, profession, calling or vocation for which a town license is required, shall obtain a separate license, and pay the prescribed tax or fee therefor for each such fixed place of business and for each such business, profession, calling or vocation.

Section 8-106 Expiration date; annual renewal; proration of license tax and fees

1. Town licenses shall expire at midnight on the last day of June subsequent to the date of issuance and shall be renewable annually, except such licenses for which the tax or fee is by this day, week, month, or other period less than a year, and except as may be provided otherwise by other titles.
2. The license tax or fee for an initial license upon the commencement of business shall be prorated in the following manner. All license granted prior to January 1, shall be charged the full amount of such license tax or fee and all licenses granted after January 1 shall be charged one half of the full license tax or fee. No license, however, shall be issued for less than two dollars.

Section 8-107 Display of license

Each person to whom a town license has been issued shall keep such license conspicuously posted upon or within the premises to which such license relates. Each licensee having no fixed place of business shall carry his license upon his person at all times while engaging in the licensed business or any transaction incidental thereto and shall display such license upon request of any person with whom he is transacting business or any law enforcement officer.

Section 8-108 License a personal privilege, not assignable; effect of change of name, location, ownership, etc.

Each town license shall confer a personal privilege only, to transact the business, profession, calling or vocation which is the subject of the license, and shall not be exercised except by the person holding the same and shall not be assignable to any other person.

Changes in the name of the person or change of location, or address, or changes in ownership of the business or changes in real parties of interest shall be considered a cessation of the business and a new town license shall be required. Changes of partners or members of firms or officers of corporation shall not require a new license to be issued.

Section 8-109 License does not legalize unlawful acts

Nothing in chapters 1 & 2, and no payment for or issuance of any town license under the provisions hereof, shall be deemed to legalize any act which otherwise may be in violation of law, or to exempt any person from any penalty prescribed for such violation.

Section 8-110 Suspension and revocation of licenses, and public hearings upon appeal from revocation

The recorder, upon reasonable notice to the licensee, may summarily revoke any license issued by him for any reason which would have been grounds for denial of such license when first issued, for violation of any term or condition of such license, for violation of any pertinent provision of state law or other ordinances, or for the perpetration or attempted perpetration of fraud, malpractice or malfeasance by the licensee, without prejudice to prosecution of such licensee by the town. Any person having an interest in any license so revoked and who feels a aggrieved thereby may request the recorder to further investigate the grounds for revocation and to reconsider his action, and if the recorder accedes to such request he may suspend or reinstate the license pending his final decision. If the recorder refuses to accede to such request, or if, upon reconsideration, he affirms his revocation of the license, the party so aggrieved may appeal to the common council, which shall, without delay, afford such person a public hearing at which he may appear in person or by council, and may have the attendance of witness, books and papers in his behalf, and may testify in person. The decision of the common council following such hearing shall be final, subject only to such judicial review as may be provided by law.

Section 8-111 Criminal violations and penalties

Except as may herein be expressly provided, any person violating any provisions under chapter 1 & 2 shall, upon conviction thereof, be fined not less than fifty dollars nor more than one hundred dollars, or imprisoned in the county jail not more than thirty days or both fined and imprisoned, and each day or part thereof that any violation shall continue shall be deemed to constitute a distinct and separate offense and be punishable accordingly.

Section 8=112 Prosecution for violations; recourse of town to seek injunctions

If any person engages in or prosecutes any business, profession, calling or vocation contrary to any of the provisions of chapter 1 & 2, or by any violation of the terms and conditions of such license, he shall be subject to immediate prosecution.

CHAPTER 2. License taxes on and regulations governing certain Businesses.

Section 8-201 Businesses not otherwise licensed

Every person engaging in any business, profession, calling or vocation in the town, for which a state business franchise registration certificate is required and for which no other town license tax or fee is prescribed in chapters 1 & 2 or in other titles, and which is not exempted from the payment of any town license tax or fee by state law, or other titles shall obtain annually a town license therefore and shall pay to the town an annual license tax of fifteen dollars for each location within the town where he holds himself out to engage in or transact business therefrom.

SECTION 8-202 License issuance fee to be paid by all businesses

In addition to the taxes and other fees imposed by this chapter, each applicant for an initial or renewal town license shall pay the license issuance fee is provided in Chapter 1, Section 103 (b).

SECTION 8-203 Cigarette and tobacco vendors.

Any person engaging in the business of selling cigarettes or tobacco shall pay an annual town license tax of fifteen dollars.

SECTION 8-204 Coin-operated devices-Merchandise, service, music and amusement devices, or vending machines.

Persons owning and operating coin-operated merchandise, service, amusement or music devices or vending machines shall obtain annual license and pay the fees prescribed in this section on or before July one of each year.

The liability for the license to operate any type of coin-operated merchandise, service, amusement or music devices or vending machines shall be upon the owner of the machine. The ownership shall be established by either a bill of sale, paid invoice or a conditional sales contract which has been recorded in the applicable county clerk’s office. The leasing of such a machine shall not be considered as a transfer of ownership of the machine and where a lessor-lessee relationship exists, the lessor shall be liable for the applicable license and fees.

The annual license fee to own and operate a coin-operated baggage or percel checking machine or device which is used for the storage of baggage or parcels of any character, shall be fifty cents for each section of any such device which is operated on the coin-in-the-slot principle; the annual license fee to own and operate any coin-operated toilet locker or device, sanitary napkin device of bed vibrator device shall be fifty cents for every such locker or device. The town will not furnish decal stamps for these devices; however, the owner shall identify each machine by installing on each device an identification label, plainly legible and visible, in such a manner that the machine need not be moved to observe the identification label, and the identification label shall contain the name of the owner, his town license number, his street address and name of town and state of residence.

The annual license fee to own and operate of total of twenty or more coin-operated amusement or music devices of the following types shall be: One cent devices-fifty dollars; five cent devices-one hundred fifty dollars; ten cent devices-two hundred twenty-five dollars; over ten cent devices-three hundred dollars. The operator of more than one type of such device shall pay the highest fee prescribed. The license fee to own and operate less than twenty amusement or music devise shall be upon a per device basis as follows: One cent devices- two dollars, over ten cent devices- twelve dollars and fifty cents. Any device taking more than one denomination of coin shall be licensed on the basis of the largest denomination of coin taken or the total of the coins necessary to make the device function or operate.

The annual license fee to won and operate a total of twenty or more coin-operated merchandise or service devices of the following types shall be: One cent devices-fifty dollars; five cent devices-one hundred dollars; ten cent devices- one hundred fifty dollars; over ten cent devices- two hundred fifty dollars. The operator of more than one type of such devices shall pay the highest fee prescribed. The license fee to own and operate less than twenty merchandise or service devices shall be upon a per device basis as follows: One cent devices-two dollars; five cent devices- five dollars; ten cent devices- ten dollars; over ten cent devices – twelve dollars fifty cents. Any device taking more than one denomination of coin shall be licensed on the basis of the largest denomination of coin taken or the total of the coins necessary to make the device function or operate.

The fees herein prescribed are on an annual basis, commencing July one of each year, expiring on the following June thirtieth, and are not proratable if taken out during the license year nor shall fees paid be refundable if a license is revoked, suspended or business ceased during the license year.

No license fee shall be required of stores or businesses owning and operating such machines or devices owned by them in their own licensed stores; provided, that where the principal business is the operation of the machines or devices then licenses shall be obtained as outlined above; and provided further, that any person exempt from or not liable for such license shall identify each machine by installing on each device an identification label, plainly legible and visible, in such a manner that the machine need not be moved to observe the identification label and the identification label shall contain the name of the owner, his store license number, his street address and name of town and state of residence.

The provisions of this section shall not be applicable to any pay telephone, postage stamp vending machines or currency changing machines operated on the coin-in-the-slot- principle.

Application for license required herein shall contain the necessary information for the proper licensing under the foregoing fee schedule for machines that are owned and operated on location by the licensee within this town during the ensuing license year or any part of a fiscal year. Each vending machine operator shall make application to the recorder on the forms provided by him, and the applicant shall furnish such information as may be required by the recorder including a certified statement of the total number of machines, by location, of each coin denomination type in each classification, viz., service, music or amusement, and merchandise or service machines; provided, that vending machine operators operating twenty or more machines are only required to furnish the recorder with a certified statement as to the total number of machines on location in this town, and the applicant shall be subject to the penalties of false swearing for any untrue statements contained in his application.

The recorder shall assign each license issued hereunder a number. It shall be the responsibility and duty of the owners of all coin-operated devices subject to the licenses herein provided to properly indemnity each machine by installing on each device an identification label, plainly legible and visible, in such a manner that the machine need not be moved to observe the identification label, and the identification label shall contain the name of the owner , his license number, his street address and name of town and state of residence.

In the event any coin-operated device is found on location and not bearing the owners address and current license number as prescribed above, the recorder or his agents may seal the device in such a manner as to make it inoperable. The seal shall state the date sealed and bear the signature and title of the sealer. Anyone other than the recorder or his authorized agent who shall break or tamper with such seals or conceal or move a sealed machine from its location shall be subject to the criminal provisions of this chapter.

The owner of a sealed machine may petition the recorder to remove seal(s) from the owner’s machine (s) by filing a petition, on forms provided by the recorder, and paying to the town treasurer a sealing fee of ten dollars for each sealed machine. After receiving such petition and fee, and after the owner has complied with all the applicable provisions of this chapter, the recorder shall, within a reasonable time, cause such petitioned seals to be removed. If the owner of the sealed device has not, within thirty days from the date the device was sealed, paid a sealing fee of ten dollars to the treasurer as well as having, to the satisfaction of the recorder, complied with all other applicable provisions of this chapter, then and in which event, the recorder, or his agents shall take such sealed device into possession and deliver the same to the police upon direction of the recorder shall take such sealed device into possession and forthwith sell such sealed device in the manner provided by law for the sale of personal property for taxes; and from the proceeds by the law for the sale of personal property for taxes; and from the proceeds by sale, including any currency found in the sealed machine and removed prior to sale, shall pay his costs, including drayage, storage, penalties and other fees due the town; and the balance, if any there be, shall be paid to the town treasurer for deposit and credit in the same manner as are the license fees collected under this section.

Every person subject to the provisions of this chapter shall make such reports and keep such records as may be required by the rules and regulations of the recorder and shall permit him to inspect such records and the stocks and supplies on hand at any time. Every such person shall be required to make his records available for inspection by the recorder or his authorized agents.

The recorder is hereby authorized to make and promulgate such reasonable rules and regulations as may be necessary to administer the provisions of this section and other sections of this chapter which relate to coin-operated devices to ensure the collection of the taxes imposed thereby.

SECTION 8-205 Same-washing, cleaning, and dry-cleaning devices.

Coin-operated devices which was, dry, clean or dry-clean items of any description exclusive of vehicle washing devices by including clothing and household items, or dispense merchandise for use in such washing, drying, cleaning or dry cleaning, are hereby subject to a license tax.

All persons owning the aforementioned devices, or like washing devices, shall be liable for payment of such license tax. Ownership shall be deemed established by determining who is the purchaser by either a bill of sale, paid invoice, or a conditional sales contract or agreement filed and recorded in the applicable county clerk’s office in this state or in the office of the secretary of state. Leasing of machines will not be deemed a transfer of ownership.

The annual license fee to own machines being operated in this town and whether operated by the owner or other persons shall be as follows: Upon ten or more machines, in any one location, the annual license fee shall be thirty dollars . Upon less than ten machines, in any one location, the annual license fee shall be three dollars for each machine; provided, that in no instance shall the annual license fee be less than fifteen dollars.

It is hereby provided that no machine or device licensed under the provisions of this section shall be subject to the license fees and taxes imposed by Section 8-204 of this chapter.

SECTION 8- 206 Corporations

Every domestic and foreign corporation whose principal place of business or chief works are located in this town shall pay an annual town license tax of twenty-five dollars; provided, that any such domestic corporation, the authorized capital stock of which does not exceed five thousand dollars, shall pay an annual town license tax or twenty dollars; but this section shall not be construed as imposing a tax on corporations chartered strictly for educational, literary, agricultural, religious, cemetery or charitable purposes, or upon charters incorporating Masonic Lodges, Odd Fellows Lodges, or other charitable or beneficiary societies.

SECTION 8-207 Hawkers and peddlers

1. When used in this section the terms “hawker and peddler” shall mean and include all persons who engage or conduct, within this town, in traveling from place to place within this state, a temporary or transient business or selling goods, wares or merchandise for delivery at the time of sale, and who, for the purpose of carrying on such business may use, lease or occupy either in whole or in part, a shed or sheds, open ground, streets, roads or highways, a room, building or other structure or who use, lease or occupy for such purposes a room or rooms in any hotel or lodging house, for the exhibition and sale of goods, wares, and merchandise; or any person who shall carry goods, wares, or merchandise from place to place on foot or with a vehicle, either in person or by agent or employee, and sell, for delivery at the same time, any goods, wares or merchandise to any purchaser at wholesale or retail, and any person who shall solicit for the purpose of rendering any service shall be deemed a hawker and peddler under this section. The person so engaged shall not relieved from the provisions of this section by reason of association temporarily with any local dealer, trader, merchant or auctioneer, or by conducting such temporary or transient business in connection with or as part of the business of, or in the name of any local dealer, trader, merchant or auctioneer.

The annual license fee to act as a hawker and peddler, if the person licensed travels without a vehicle, shall be ten dollars; if he travels with a vehicle of not more than one-half ton capacity, fifteen dollars; if he travels with a vehicle of more than one-half ton capacity, but not exceeding one ton capacity, fifty dollars; if he travels with a vehicle of more than one ton capacity, but not exceeding two tons capacity, one hundred fifty dollars, plus one hundred dollars for each additional ton or fraction thereof over two tons capacity; and the person licensed shall pay at the same rate for each and every vehicle used. Such person shall carry his license in some conspicuous place in his vehicle or about his pack; and in addition thereto he shall cause to be painted or stenciled in a conspicuous place on the left-hand side of his vehicle the number of such license and the words “Hawker and Peddler” and the license year for which such license is issued, which information shall be in black letters on a white background, and the whole thereof shall be at least eight by twenty inches in size.

1. The provisions of this section shall not apply to any person who sells any goods, wares, or merchandise to be delivered in the future; or to any of the following who offer immediate delivery of the goods, wares, or merchandise being sold:
2. Any person or persons engaged within this state in the business or calling of agriculture, horticulture, or grazing, who sells or sell individually or collectively, one or more for the other or others, the products derived from his or their business or calling aforesaid.
3. Any retail or wholesale business concern established and operated continuously for one year or more within this state in the sale of any product or products over regular routes who are licensed under other provisions of this chapter.
4. Any wholesaler or jobber selling soft drinks or nonintoxicating beer for which he is duly licensed under other provisions of this or another title.
5. Any person who sells petroleum products, ice, wood, meat, ice cream, dairy products, bread, cakes pies and other bakery products, butter, and eggs, manufactured, grown, or produced by any such person and not purchased by him for resale.
6. Sales made to persons by commercial travelers, or selling agents in the usual course of business, not to bona fide sales of goods, wares or merchandise by sample for future delivery; nor to any sales of goods, wares or merchandise on the grounds of any agricultural association during the continuance of any annual fair held by such association; nor to any sales by organizations acting for charitable, religious or benevolent purposes; nor to annual showings or street exhibits, which may include sales of their showings or exhibits conducted by members of art associations; numismatic or philatelic societies or antique associations or societies when such showing or exhibit does not continue for more than one week each calendar year; nor to judicial sales directed by law, or under the orders of any court.
7. Any agent or salesman selling manufactured products produced by his employer, and who sells the same to retail dealers for the purpose of resale.
8. Any firm, corporation, or individual having a stock of goods, or merchandise, or manufacturing or processing plant or plants kept or operating at a fixed situs in the State of West Virginia, and declared for taxation in the county where located, and using a vehicle or vehicles over a fixed route or routes for the purpose of selling or distributing at wholesale, their, his or its said merchandise, stock of goods or plant products.

(C) Any person who is exempt from the payment of any licensee fee under his section, as provided above, shall obtain from the recorder a license receipt, without cost, showing that he is so exempt. And which shall run for a period of one year after the issuance thereof; but to obtain such license receipt he shall make an affidavit as to the facts entitling him to such exemption on a form to be prescribed by the recorder.

(d) Any licensed hawker or peddler who shall be guilty of any fraud, cheating or misrepresentation, whether through himself or through himself or through an employee, while acting as a peddler in this town or who shall barter, sell or peddle any goods or merchandise, or wares other than those specified in his application for a license shall be deemed guilty of a violation of this section.

SECTION 8-208 HOSPITALS, SANITORIUMS AND EXTENDED CARE FACILITITES

Any person engaging in the business of providing the accommodations and services of hospital, sanitorium, or extended care facility operated in connection with a hospital shall pay an annual town license tax of twenty dollars; provided, that this section shall not be applicable to any institution owned and operated by the federal or state government.

SECTION 8-209 HOTELS, MOTELS, BOARDINGHOUSES, ETC., WHERE LODGING FURNISHED

Any person engaging in the business of providing the accommodations or services of a hotel, motel, inn, tourist home, rooming home, boarding house, or other establishment where lodging is furnished for compensation shall pay an annual town license tax of two dollars, and twenty-five cents additional for each bedroom in excess of seven, but no fee shall exceed ten dollars.

SECTION 8-210 NURSING HOMES

Any person engaged in the business of providing the accommodations and facilities of a nursing home shall pay an annual town license tax of twenty dollars.

SECTION 8-211 INSUARANCE

Any person engaging in the transaction of any insurance business as a broker shall pay an annual town license tax of ten dollars.

Any person engaging in the transaction of any insurance business as an agent or solicitor shall pay an annual town license tax of five dollars.

SECTION 8-212 JUNK DEALERS AND THEIR AGENTS; ITINERANT JUNK COLLECTORS

1. Any person engaging in the business of junk dealer shall pay an annual town license tax of twenty-five dollars; and any person engaged in business as a junk dealers agent shall pay an annual town license tax of ten dollars; provided, that any person who is nonresident of the state who engages in the business of junk dealer or junk dealers agent shall pay an annual town license tax of one hundred dollars. Any person engaging in the business of itinerant junk collector shall pay an annual town license tax of two dollars.
2. The term “junk” as used in this section shall mean old or scrap gold, copper, brass, rope, tags, batteries, paper, rubber, automobile parts, iron, steel, and other old scrap ferrous or nonferrous metals. The term “junk dealer” shall include any person engaged in the business of buying or selling junk as hereinabove defined. The term “junk dealers’ agent” shall include any person who buys or sells junk as hereinabove defined, but the term “junk dealers’ agent” shall not be construed to include any person regularly employed upon a salary by a regularly licensed junk dealer engaged in such business within the city. The term “itinerant junk collector” shall include only such persons who gather junk from place to place with the aid of a cart of hand drawn or propelled vehicle, who have no fixed place of business.

SECTION 8-213 REAL ESTATE BROKERS

Any person engaging in the business of real estate broker shall pay an annual town license tax of fifty dollars, provided that this section shall not be construed to broker.

SECTION 8-214 SMALL LOAN COMPANIES

Any person engaging in the business of a small loan company shall pay an annual town license tax of twenty-five dollars.

SECTION 8-215 THEATRES AND THEATRICAL EXHIBITIONS

Any person engaging in the business of public shows, theatrical exhibitions, exhibiting motion pictures, hypnotic exhibitions and other performances to which admission is obtained by the payment of money or other consideration shall pay an annual town license tax of twenty dollars if opened more than four days a week and ten dollars if open less than four days per week. Theatrical performances shall pay five (5) dollars per week.

SECTION 8-216 STORES

For the purpose of this section, the term ‘special store’ shall mean and include any store or any mercantile establishment in which goods, wares, and merchandise of any kind, except cigarettes, tobacco products or soft drinks, are purchased, ordered, sold, or offered for sale, either at retail or wholesale, and which contains no coin-operated device (s) owned and by the store proprietor. The term “general store” shall mean and include any store (s) or any mercantile establishment (s) in which goods, wares, or merchandise of any kind are purchased, ordered, sold, or offered for sale either at retail or wholesale. Within this section, no coin-operated device or devices shall be construed to be a store.

Every person establishing, operating, or maintaining one or more general stores within the town under the same general management, supervision, or ownership shall pay an annual license tax of fifteen (15) dollars per store. Every person establishing, operating, or maintaining one or more special stores within the town under the same general management, supervision, or ownership shall pay an annual license tax of five (5) dollars per store.

The establishment, operation, or maintenance of stores by the following shall be exempt from the license fee imposed by this article: (1) the United States of America, the State of West Virginia and its political subdivisions (2) religious or charitable organizations (3) any person (s) engaged within the town in the business of producing agricultural products whole individually or collectively, sell in such store only agricultural products which he or they have produced.

SECTION 8-217 RESTAURANTS

The annual license tax to operate a restaurant shall be two dollars and twenty-five cents additional for each five chairs or stools, or spaces where persons are fed, in excess of ten, but no fee shall exceed ten dollars.

SECTION 8-218 ADMINISTRATIVE COSTS; PAYMENTS BY RECORDER INTO TOWN TREASURY

Any and all expenses incurred by the recorder in the administration of this chapter shall be paid out of the general fund. All money collected under the provisions of this chapter shall be paid into the town treasury by the recorder and shall be added to and constitute a part of the general fund.

SECTION 8-219 PAYMENT UNDER PROTEST AND REMENDY OF PERSONS FEELING AGGRIEVED

Any person claiming that any license is not due, for any reason, shall pay the tax under protest, with the right to collect the same from the town treasurer by an appropriate remedy as provided by law

BUSINESS ACTIVITY, ETC. LICENSE TAX

1. Cigarette and tobacco vendors ………………………. $15
2. Coin Operated Merchandise, Services,

Music, Amusement devices, or vending

Machines.

1. Baggage or parcel checking device……………... $.50/section
2. Toilet locker, sanitary napkin, or

Bed vibrator device…………………………………… $.50/device

1. Washing, cleaning or dry cleaning

Devices ……………………………………. $3/machine

More than ten machines …………………………. $30

Amusement or Vending

* One cent devices……………………………………….. $2/device

More than twenty devices…………………………. $50

* Five cent devices ………………………………………. $5/device

More than twenty devices…………………………. $150

* Ten cent devices ……………………………………….. $10/device

More than twenty devices ………………………… $250

* Over ten cent devices………………………………… $12.50/device

More than twenty devices…………………………. $300

1. Corporations

Under $5,000 in assets…………………………………….. $20

Over $5,000 in assets ………………………………………. $25

1. Hawkers and Peddlers
2. Traveling without a vehicle ………………………… $10
3. Vehicle of not more than ½ ton …………………. $15
4. Vehicle of ½ ton to one ton ……………………….. $50
5. Vehicle of one ton to two tons ………………….. $100
6. Vehicle of more than two tons ………………….. $150
7. Each ton or fraction of a ton

Exceeding 2 tons ……………………………………….. $100/ton

1. Hospitals, sanitoriums, and extended care facilities $20
2. Hotels, motels, and boarding houses ……………….. $2
3. Each bedroom in excess of 7 ……………………… $.25 each up
4. Nursing homes ………………………………………………… $ 20
5. Insurance
6. Broker ……………………………………………………….. $10
7. Agent ………………………………………………………… $5
8. Junk dealer ……………………………………………………… $25
9. Junk dealer’s agent ……………………………………. $10
10. Itinerant junk collector ………………………………. $2
11. Real Estate brokers ………………………………………….. $50
12. Small loan companies ……………………………………… $25
13. Theatres and theatrical exhibitions
14. Open more than four days a week ……………. $20
15. Open less than four days a week ………………. $10
16. Theatrical performances …………………………… $5/week
17. General Store …………………………………………………. $15
18. Special Store …………………………………………………… $5
19. Restaurants …………………………………………………….. $ 2
20. Each five chairs or spaces where persons

Are fed in excess of ten …………………………….. $.25/section

up to $10

1. All other “businesses” not included above ……… $ 15