

CHAPTER 111: LICENSES AND PERMITS

SECTION

Licenses

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Licenses

§111.01 DEFINITIONS.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

AGENT. The person having the agency for the manufacture, producer, or distributor.

BUSINESS. Any business, trade, occupation, profession, avocation or calling of any kind including, are subject to the provisions of this chapter, to a license tax.

ENGAGED IN THE BUSINESS. Taking part in the business as owner or operator.

DOCKS/PIERS/MARINAS: Taking part in the business as owner or operator engaging in the business of head boats, shrimp boats and boats for hire, not including docks/piers of residential use..

FISCAL YEAR. The period beginning with July 1 and ending with June 30 next following.

PERSON. Any person, firm, partnership, company, or corporation.

PERSONAL RECREATION WATERCRAFT LIVERY PERSON: Any person, employee, owner or agent that engages in the rentals of personal recreational watercraft (such as jet skis, boats, parasailing and/or similar motorized, devices).

QUARTER. Any three consecutive months.

(Ord. passed 4-1189; Am.Ord.passed 5-28-96; Am Ord passed 7-8-03; Am Ord passed 2-22-05)

§ 111.02 LICENSE TAX LEVIED;

NONTRANSFERABLE.

(A) In additional to the tax on property, as otherwise provided for, and under the power and authority conferred by state law, there shall be levied and collected annually, or more often where provided for, a privilege license tax on trades, professions, business operations, exhibitions, circuses, and all subjects authorized to be licensed.

(B) All licenses shall be a personal privilege and shall not be transferable.

(C) Nothing herein contained shall be construed to prevent the Town Commissioners from imposing from time to time, as they may see fit, such license taxes as are not specifically herein defined, or from increasing or decreasing the amount of any special license tax, or from prohibiting or regulating the business or acts licensed, and all licenses are granted subject to the provisions of existing ordinances or those hereafter enacted.(Or. passed 4-11-89; Am. Ord. passed 5-28-96)

§ 111.03 CONDUCTING BUSINESS WITHOUT LICENSE PROHIBITED.

It shall be unlawful for any person or his agent or servant to engage in or carry on business in the town for which there is required a license, without first having paid the license tax and obtained the business. For the purpose of this section the opening of a place of business or offering to sell followed by a single sale or the doing of any act or thing in furtherance of the business shall be constructed to be engaging in or carrying on such business. Each day that such person, firm, or corporation shall engage in or carry on such business as aforesaid shall be construed to be separate offence. (Ord. passed 5-28-96;) Penalty, see §10.99

§ 111.04 DURATION OF LICENSE TAX; PRORATION

All taxes provided for and fixed in the following section shall be for 12 months, unless otherwise specified, and shall so remain for 12 months, beginning July 1 and ending June 30. Where the licensee is issued after January 1, then the licensee shall be required to pay one-half the tax prescribed, except where otherwise specifically provided for. (Am. Ord. passed 5-28-96)

§ 111.05 LICENSE REQUIRED FOR EVERY SEPARATE BUSINESS.

The payment of any particular tax imposed by this chapter shall not relieve the person paying the same from the payment of any other tax imposed by this chapter or for any other business he may carry on, unless so provided by the section imposing such tax. It is the intent of this chapter that license taxes prescribed by various sections or divisions of this chapter applicable to any business shall be cumulative except to any business shall be cumulative except where otherwise specifically provided.

(Am. Or. passed 5-26-96)

§ 111.06 LICENSE REQUIRED FOR EVERY PLACE OF BUSINESS.

The license issued for the privilege of conducting a business is only valid for the business conducted at the place and by the licensee named therein. Every person doing business in more than one factory, mill, warehouse, store, stall, dock's , boat's (not including docks/piers for residential use) or such place of business, unless such places of business are contiguous to each other, communicate directly, with an opening into each other, and are operated as a unit. If the business is moved or if the licensee sells to another then a new license is necessary, unless a special permit to continue business under the original license is obtained from the Town Board. (Am. Ord. Passed 5-28-96; Am. Ord Passed 2-22-05)

§ 111.07 DISPLAY OR LICENSE.

Every license must be kept prominently displayed at the place of business or the licensee named in the license, or if the licensee has no fixed place of business, such licensee must keep the license wherever such business is being operated and where it can be inspected at any time by the proper municipal official.(Am. Ord. passed 5-28-96)

§ 111.08 NO ABATEMENT OR REFUND OR LICENSE TAX.

No license tax shall be abated nor shall any refund of any part thereof be made, in any case where the licensee discontinues this business before the end of the period for which such license was issued. (Am. Ord. passed 5-28-96)

§ 111.09 ALCOHOLIC BEVERAGE LICENSE TAX.

All licenses issued under this section are annual licenses for the period from May 1 to April30.

Alcoholic Beverage Business	G.S.§	Fee	Code§
On-premises Malt beverage	105-113.77	\$15	113.78
Off-premises Malt beverage	105-113.77	5	113.78
On-premises Unfortified wine, on-premises fortified wine, or both	105-113.77	15	113.78
Off-Premises Unfortified wine, off-premises fortified wine, or both (Am. Ord. passed 5-28-96)	105-113.77	10	113.78

§ 111.10 PERSONAL RECREATION WATERCRAFT LIVERY.

Livery persons shall be allowed to rent or lease personal recreational watercraft at any time between 7 AM and 7PM. No persons under 16 years of age shall be allowed to operate rental personal recreational watercraft unless:

(1) The person is accompanied by a person of at least 18 years of age who physically occupies the watercraft, or,

(2) The person possesses on his or her person while operating the watercraft, identification showing proof of age and a boater safety; certification card issued by the Wildlife Resources Commission or, proof of other satisfactory completion of a boating safety education course approved by the National Association of State Boating Law Administrators (NASBLA), and produces that identification and certification card upon the request of the Town of Calabash Code Enforcement Officer, the Wildlife Resources Commission and/or a local law enforcement agency.

It shall be unlawful for any person firm or corporation to engage in the business of renting personal recreational watercraft to the public for operation by the rentee unless such person, firm or corporation has secured insurance for his/her own liability and that of his rentee, in such an amount as is hereinafter provided from an insurance company duly authorized to sell liability insurance in the State. Each such personal recreational watercraft rented must be covered by a policy of liability insurance of \$1,000,000 insuring the owner and rentee and their agents and employees while in the performance of their duties against loss from any liability imposed by law for damages including damages for care and loss of services because of bodily injury to or death of any person and injury to and destruction of property caused by accident arising out, of the operation of such personal recreational watercraft. The livery must provide a copy of the liability insurance policy to the Town of Calabash at the time the Privilege License is purchased and obtained. The livery must indemnify and hold harmless the Town of Calabash against all claims, damages, demands, cost expenses or liabilities of said watercraft livery business.

Watercraft business owners, agents or employees shall require all renters to read and abide by all safety regulations of the State pertaining to the safe operation of Personal Recreational Watercraft, require all renters to sign a rental contract (containing a clause stating that the renter has read and understood all applicable safety regulations), and instruct all renters in the safe operation of personal recreational watercraft.

Any person, firm or corporation violating any section or provision of this Personal Recreational Watercraft Ordinance shall, upon conviction, be guilty of a misdemeanor and be fined not more than \$500, or imprisoned not more than thirty days. Each day a violation continues, however, shall be a separate and distinct offense, punishable as hereinbefore provided. (Am. Ord. passed 7-8-03)

§ 111.30 WRITTEN PERMIT REQUIRED.

Within the town limits, no person shall extend any invitation to any meeting or place, which has as its purpose, the sale, lease, or rental of any goods, wares or other property or service nor shall any person distribute any literature, token, photographs or other device which advertises promotes or encourages the sale, rental or leasing of any goods, wares, services or other property, unless a written permit shall first be obtained from the Town Clerk or the Board of Commissioners, as provided. (Ord. passed 6-9-82) Penalty, see §10.99

§ 111.31 APPLICATION FOR PERMIT REQUIRED.

(A) any person desiring a permit for the conduct of the activities specified in § 111.30, shall submit an application to the Town Clerk providing such information as the Clerk may require, together with an application fee of \$100 per day.

(B) Any application for a permit to be issued for a period of more than one day must be submitted by the Clerk to the Town Council which shall, after hearing said matter order a permit to be issued or withheld. (Ord. passed 6-9-82) Penalty, see § 10.99

§111.32 REVOCATION OF PERMIT.

The permit issued shall be revoked by the Town Council and shall not be reissued for the same business if the Town Council determines that:

(A) The permit holder or any of its offices, agents, or employee has in connection with such activities made to any person any false, misleading, or deceptive representation;

(B) Any literature, tokens, photographs or other device distributed by the permit holder creates a significant amount of litter; or

(C) The permit holder or any of its officers, agents, or employees harass any individual.
(Ord. passed 6-9-82) Penalty, see § 10.99

§111.33 EXEMPTIONS.

All town-authorized fund raising projects are exempt.
(Ord. passed 6-9-82)

§111.34 Levy of tax.

An annual privilege license is hereby levied on each business conducted within the town, such tax to be in the amount shown for each such business on the list of privilege license taxes adopted by the town council (APPENDIX - A) and retained in the office of the tax collector of the Town. (Ord. am. February 22, 2005).

This Ordinance amendment shall be in full force and effect upon its adoption.

Ordinance was adopted by a unanimous vote this the 22 day of February, 2005.



Donna Prince

Donna Prince, Town Clerk

Curtis Keith Hardee

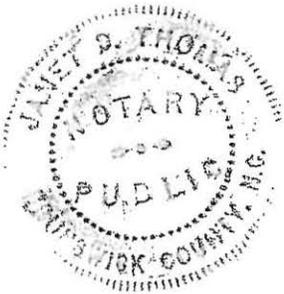
Curtis Keith Hardee, Mayor

NORTH CAROLINA

COUNTY OF BRUNSWICK

I, the undersigned Notary Public in and for the aforementioned State and County, certify that Donna Prince personally came before me this day and acknowledged that she is the Town Clerk of Calabash, a municipal corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its Mayor Curtis Keith Hardee, sealed with its corporate seal, and attested by herself as its Town Clerk,

Witness my hand and notarial seal, this the 8th day of March,
2005



Janet D. Thomas
Notary Public

My Commission Expires Jan 27, 2006

APPENDIX - A

OCCUPATION, BUSINESS, ECT	G.S	FEE	CODE
AMUSEMENTS			
Billiard parlors and pool halls	105-102.5	\$25.00	102.5
Electronic video games	105-66.1	5.00/machine	66.1
Games of skill & comparable amusi	105-102.5	25.00	102.5
Juke boxes (music machines)	105-65	5.00/machine	65
Places for "games or play with or without name" not otherwise taxed	105-102.5	25.00	102.5
Sweepstake Machines, including telephone promotional machines as Accessory Use	n/a	500.00/machine	n/a
Sweepstake Machines, including telephone promotional machines and server-based sweepstake machines/computers --Primary Business	n/a	\$2,500 per establishment plus 500.00/machine	n/a
Videos, sale or rental	105-102.5	15.00	102.5
BUILDING-TRADE OCCUPATIONS			
Automatic sprinkler systems, sales or installation	105-55	\$100.00	55
Contractors, construction	105-54	25.00	54
Contractors, electric	105-91	25.00	91
Contractors, heating/air	105-91	25.00	91
Contractors, plumbing	105-91	25.00	91
Contractors, bulkhead-piers	105-54	25.00	54
Contractors, excavation	105-54	25.00	54
Elevators, sale or installation	105-55	100.00	55
MANUFACUTE AND/OR SALE OF PARTICULAR PRODUCTS			
Sellers of ice cream	105-102.5	\$4.00	102.3
Motor vehicle dealers	105-89	25.00	89
Sundries	105-102.5	4.00	102.5
SERVICE OCCUPATIONS AND BUSINESSES			
Automotive service stations	105-89	\$12.50	89
Barber shops/Beauty parlors barbers, manicurists, cosmetologists, beauticians, or other operators	105-75.1	2.50/each	75.1

APPENDIX - A

Employment agents	105-90		15.00	90
Restaurants, cafeterias, other places where prepared food is sold	105-62	4 seats or < 25.00 over 4 seats	42.50	62
Taxi cabs	20.97		15.00	20.97

OTHER BUSINESSES & OCCUPATIONS

Day Care	105-60		\$25.00	98
Chain stores	105-98		25.00	98
Collections agencies	105-45		25.00	45
General businesses	105-102.5		15.00	102.5
Specialty market operators (including flea markets)	105-53		100.00	53
Securities dealers	105.67		25.00	67
Motels, Apartments, Rooming hous	105-61	\$1.00 per room/minimum \$10.00		105.61
Campgrounds & trailer parks	105-102.5		\$12.50	102.5
Dry Cleaners	105-75		25.00	74
Golf Courses	105-102.5		25.00	102.5
Grocery Stores	105-102.5		4.00	102.5
Service Companies	105-102.5		15.00	102.5
Video, rentals	105-102.5		15.00	102.5
Hardware Stores	105-102.5		15.00	102.5
Pet Shops, selling animals & suppli	105-102.5		15.00	102.5
Novelty & antique gift shops	105-102.5		15.00	102.5

MISCELLANEOUS

Art Galleries	105-102.5		\$15.00	102.5
Landscaping Companies	105-102.5		15.00	102.5
Roofers	105-102.5		15.00	102.5
Cabinet Makers	105-102.5		15.00	102.5
Carpet Cleaners	105-102.5		15.00	102.5
Fishing Fleets	105-102.5		15.00	102.5
Shrimp Boats	105-102.5		15.00	102.5
Head Boats	105-102.5		15.00	102.5
Boats for Hire	105-102.5		15.00	102.5
Min-warehouse	105-102.5		15.00	102.5
Tourist Boats	105-102.5		15.00	102.5
Docks	105-102.5		15.00	102.5
Piers	105-102.5		15.00	102.5
Marinas	105-102.5		15.00	102.5

Adopted 02/22/05

Revised 04/08/08, 06/28/10

Revised 04/10/12

Detailed Category Listing

Code	Description	Rev GL#	A/R GL#	Cash GL#
1	BEER-ON PREMISES	10-325-00		10-101-01
	BEER-OFF PREMISES	10-325-00		10-101-01
3	WINE-ON PREMISES	10-325-00		10-101-01
4	WINE- OFF PREMISES	10-325-00		10-101-01
52	GEN SERVICES- CONTRACTORS 105-54	10-325-00		10-101-01
53	PEDDLERS-105-53	10-325-00		10-101-01
54	BLDG. CONTRACTORS-105-54	10-325-00		10-101-01
55	CONTRACTORS-EXCAVATION-105-54	10-325-00		10-101-01
56	CONTRACTORS-BULKHEADS-PIERS 105-54	10-325-00		10-101-01
57	ELEVATORS-SALE- OR INSTALL-105-55	10-325-00		10-101-01
60	DAYCARE-105-60	10-325-00		10-101-01
61	HOTELS-APTS 105-61	10-325-00		10-101-01
62	RESTAURANTS-105-62	10-325-00		10-101-01
74	DRY CLEANERS-105-74	10-325-00		10-101-01
86	TRAILER PARKS-105-102.5	10-325-00		10-101-01
87	CAR WASH-105-102.5	10-325-00		10-101-01
88	SER STA GROCERIES-105-102.5	10-325-00		10-101-01
89	SERVICE STATIONS-105-89	10-325-00		10-101-01
91	PLUMBING-105-91	10-325-00		10-101-01
92	HEATING & A/C -105-91	10-325-00		10-101-01
93	ELECTRICAL-105-91	10-325-00		10-101-01
98	CHAIN STORES-105-98	10-325-00		10-101-01
160	BEAUTY SHOP & BARBER 160A-211B	10-325-00		10-101-01
1019	ELECT VIDEO GAMES/ INTERNET SWEEPST	10-325-00		10-101-01
1020	SPECIAL GEN BUSINESS-105-102.5	10-325-00		10-101-01
1021	CAMPGROUNDS-105-102.5	10-325-00		10-101-01
1022	BOATS-105-102.5	10-325-00		10-101-01
1023	WAREHOUSES & STORAGE-105-102.5	10-325-00		10-101-01
1024	DOCK & RAMP-105-102.5	10-325-00		10-101-01
1025	GEN BUSINESS-105-102.5	10-325-00		10-101-01
1026	ICE CREAM PARLOR-105-102.5	10-325-00		10-101-01
1027	TAXI CABS- 20.97	10-325-00		10-101-01

Number of Categories: 32