

To license exhibitions, trades, businesses, vocations or professions, within the City Limits of the City of Roanoke, Alabama, for the year of 1928, and to prescribe the amount to be paid therefor and fix the punishment for violation of same.

SECTION 1: Be it ordained by the Mayor and Council of the City of Roanoke, Alabama, that any person, firm or corporation who desires to engage in or carry on any business, trade, profession, vocation, occupation, exhibition, for which a license is required by this or any other ordinance of the City of Roanoke, Alabama, shall make application to the city clerk for a license within the time prescribed by law, and shall make an oath before a notary public when the same is required by law for such license.

SECTION 2: Be it further ordained that in all cases where the amount to be paid for a license depends upon the capital invested or value of goods or stock, the amount of sales or receipts, or gross income, it shall be the duty of such person applying for such license to render to the City Clerk a sworn statement of the amount of such capital or sales, or receipts or gross income, or such other proof to be made in the premises as the City Clerk shall require and such clerk shall not be required to issue any license until such proofs are furnished.

SECTION 3: Be it further ordained that, for the use of the City of Roanoke, Alabama, and to regulate the exhibitions, trades, businesses, vocations or professions hereinafter mentioned, and in the exercise of the police power, and also for the additional purpose of raising revenue, the city council of the City of Roanoke, Alabama, hereby prescribes and levies a license upon such exhibitions, trades, businesses, vocations, or professions and occupations engaged in or carried on in the City of Roanoke, Alabama, by any person, firm or corporation, in amounts to be fixed as License therefor respectively, as follows:

1. ABSTRACT AND TITLE COMPANY--which guarantees warrants or gives security for titles, each person, firm or corporation, per year... \$ 25.00
2. ADVERTISING--Each person, firm or corporation advertising on streets with banner, floats, cartoons or any other means where vehicle is used or not,per day..... 10.00
3. AGENTS--(a) Soliciting labor to leave the city, per day..... 200.00
 (b) Books, (Bibles excepted),per day..... 12.00
 (c) Fruit Trees or shrubbery,per day..... 2.50
 (d) Merchandise, taking orders for photographs, pictures, frames or other articles to be sold to customers,per year..... 40.00
4. ARCHITECT OR SUPERINTENDENT OF BUILDING-- Each person or each member of firm doing business as,per year..... 10.00
5. ARTIFICIAL STONE OR CEMENT BLOCKS MANUFACTURING--per year..... 10.00
6. ACCOUNTANT, PUBLIC--Each person,per year..... 10.00
7. ARTISTS-- Each,per year..... 5.00
8. AUCTIONEER--Each resident, or transient (Merchants license not included),per day..... 100.00
9. AUTOMOBILES--(a) Each person, firm or corporation manufacturing, dealing in or taking orders for the sale of automobiles, motor cars or vehicles or like kind by whatsoever means propelled, per year..... 50.00
 (b) Each automobile or motor car used for transportation for freight or hauling for hire and having rating of one ton or more, per year..... 10.00
 Each person, firm or corporation operating automobiles, or omnibus as taxicabs, jitneys, livery or rent cars, or any plan by which persons pay for their service or use for each car or vehicle when driver is furnished..... per year..... 10.00
 Without driver, on first car, per year..... 7.00
 Without driver, on each additional car, per year..... 5.00

	(c)Automobile,vulcanizing only.....per year....	\$ 10.00
	(d)Automobile,Batteries,recharging and trading when principal stock,.....per year....	25.00
	(e)Automobile,washing station,not connected with garage,..per year....	12.50
	(f)Automobile storage,with no other business,.per year....	15.00
	(g)Automobile garage repairing,.....per year....	25.00
	(h)Automobile garage repairing shop,where parts are not carried in stock.....per year....	15.00
	(i)Automobile repair shop and storage,.....per year....	25.00
	(j)Automobile Filling Station,each tank,.....per year....	10.00
	(k)Automobile painting or recovering or upholstering.....per year....	25.00
10.	<u>AIRPLANE</u> --When charge is made for flight,.....one week....	10.00
11.	<u>BAKERY</u> --Each person,firm or corporation other than hand...power,.....per year....	40.00
	Hand power,.....per year....	10.00
12.	<u>BARBECUE STANDS</u> --Each,.....per day....	2.00
13.	<u>BATH HOUSES</u> ,--Only,.....per year....	10.00
14.	<u>BARBER SHOPS</u> --Operating one chair only,.....per year....	10.00
	Each additional chair,whether in use or not...per year....	5.00
15.	<u>BANKS</u> --and dealers in Exchange--Where the capital,surplus and undivided profits is less than \$25,000....per year....	10.00
	(a)Where the capital,surplus and undivided profits is more than \$25,000 and not more than \$50,000,.....per year....	20.00
	(b)Where the capital,surplus and undivided profits is more than \$50,000 and not more than \$75,000,.....per year....	30.00
	(c)Where the capital,surplus and undivided profits is more than \$75,000 and not more than\$100,000,.....per year....	40.00
	(d)Where the capital,surplus and undivided profits is more than \$100,000 and not over \$125,000,.....per year....	50.00
	(e)Where the capital,surplus and undivided profits is more Than \$125,000 and not over \$150,000.....per year....	60.00
	(f)Where the capital,surplus and undivided profits is more than \$150,000 and not over \$175,000.....per year....	70.00
	(g)Where the capital,surplus and undivided profits is more than \$175,000 and not over \$200,000.....per year....	80.00
	(h)Where the capital,surplus and undivided profits is more than \$200,000 and not over \$225,000per year....	90.00
	(i)Where the capital,surplus and undivided profits is more than \$225,000 and not over \$250,000.....per year....	100.00
16.	<u>BEAUTY PARLORS</u> or Hair Dressing or Manicure,..per year....	15.00
17.	<u>BILLARD OR POOL ROOMS</u> --4 tables or less.....per year....	200.00
	(a)Each additional table.....per year....	25.00
18.	<u>BICYCLE</u> --Repair shop,.....per year....	10.00
	Bicycle,dealers in or agents for.....per year....	15.00
19.	<u>BOOT AND SHOE REPAIR SHOP</u> --.....per year....	10.00
20.	<u>BOARDING HOUSE</u> --From 5 to 10 boarders,.....per year....	8.00
	(a)Having 10 or more boarders.....per year....	24.00
	(b) Taking transients for less than one week,per year....	30.00
21.	<u>BLACKSMITH</u> -- Each person, firm or corporation conducting a blacksmith or horseshoeing shop.....per year....	10.00
22.	<u>BLACKSMITH</u> --Each person, firm or corporation conducting a blacksmith or horseshoeing shop together with carpenter or wood working establishment.....per year....	15.00
23.	<u>BOOTBLACK</u> --Whether in barbershop or not,each box or chair.....per year....	5.00
24.	<u>BOARDS</u> -- (a)Cane boards,knife boards,or things of like character...each,.....per week....	25.00
	(b)Cane boards,knife boards or things of like character, per day.....	10.00

25.	<u>BOTTLERS OF MINERAL OR SODA WATER</u> --Each,.....per year....	\$50.00
26.	<u>BOWLING OR BAX BALL ALLEY</u> -- Operating,eachper year....	25.00
27.	<u>BROKERS, MERCHANDISE</u> --Each person, firm or corporation represent- ing a person, firm or corporation in this state or any other state in the United States, or who is broker for business conducted in this state or any other state of the United States, whether carrying a stock or not, from either a ware- house, box car or any place of storage, or who takes orders for merchandise and distributes the same by wagon, truck or other- wise to the market, or has consigned or shipped to himself or themselves and distributes by wagon, truck, or other means from warehouse, box car or other places of storage in the city of Roanoke,.....per year....	25.00
28.	<u>BRICK</u> --Each dealer, manufacturer, person, firm or corporation who sells brick, operates a brick yard, solicits or takes orders therefor to be shipped from a point in this state to another point in this state.....per year....	15.00
29.	<u>BUILDING MATERIAL</u> --Each person, firm or corporation dealing in sand, lime, cement and brick,.....per year....	25.00
30.	<u>BUILDING AND LOAN ASSOCIATION OR REAL ESTATE AND LOAN ASSOCIATIONS</u> --.....per year....	25.00
31.	<u>BUTCHERS AND MEAT MARKETS</u> --The handling of green or Fresh meats, where business does not exceed \$1,000 a year, and where in connection with other business.....per year....	10.00
	(a) Where annual sales are more than \$1,000, whether in con- nection with other business or not.....per year....	37.50
32.	<u>BUTCHERS</u> --Each dealer in fresh meats who maintains no place of business, who sells from wagon.....per year....	75.00
	(a) Each dealer in fresh meats, sold by the quarter, who main- tains no place of business, who sells from the wagon, (Not raised by the one selling).....per year....	15.00
33.	<u>CARDS, PLAYING</u> --Dealers in whether in connection with other business or not.....per year....	10.00
34.	<u>CARPENTER SHOP OR WOOD WORKING ESTABLISH</u> --Conducting each....per year....	10.00
35.	<u>CANDY TRUCK</u> --Each dealer in Candy sold from the Truck,.....per year....	25.00
36.	<u>CATTLE DEALER</u> --Each dealer in cattle only,.....per year....	20.00
37.	<u>CARTRIDGES</u> --Pistol and rifle.....per year....	15.00
38.	<u>CIGAR STANDS</u> --In connection with other business, including tobacco.....per year....	5.00
39.	<u>CIGARETTE</u> --Each dealer.....per year....	15.00
40.	<u>CIRCUS</u> --Each circus when admission fee for adults includes charge for reserve seats or any other charge is over 35 centsper day....	100.00
	(a) Circus--Each parade on the streets of the City of Roanoke when the exhibition is outside of the city limits, per day....	100.00
41.	<u>CHINA PAINTING</u> --Each,.....per year....	10.00
42.	<u>COTTON FACTORIES</u> --Each person, firm or corporation operatingper year....	150.00
43.	<u>CLOTHING MANUFACTURERS</u> --Each,.....per year....	50.00
44.	<u>COTTON SEED BUYERS</u> --Each person, firm or corporation buying for sale or as agent for any person, firm or corporation.....per year....	25.00
45.	<u>COTTON BUYERS</u> --Each firm or corporation buying cotton whether for himself or another on commission or otherwise, per year...	25.00
46.	<u>COTTON GINS</u> --Each Cotton gininery,.....per year....	25.00
47.	<u>CONTRACTORS</u> --Each person, contracting, where one or more are em- ployed, when contract amounts to \$100.00 or less than \$500.00per year....	10.00
	Contract amounting to \$500.00 to \$1,000.00.....per year....	15.00

47. Contract amounting to \$1,000.00 to \$ 5,000.00,....per year....\$25.00
 Contract exceeds \$5,000.00per year.... 50.00
48. COMMISSION MERCHANTS OR PRODUCE CARRYING STOCK--...per year.... 25.00
49. COTTON SEED OIL MILL--Each,.....per year.... 75.00
50. CONCERT--Musical entertainment,public lecture,where admission is charged, when not given wholly to charity,religious or school purposes, each,.....per day..... 20.00
51. COAL DEALERS--Annually only, each,.....per year.... 25.00
52. DEALER IN BANKRUPT STOCK OR FIRE DAMAGED STOCKS OF ANY DESCRIPTION--Brought from other towns or cities and offered as such....250.00
53. DEALERS IN SECOND HAND AUTOMOBILES--(exclusively)each,per year.... 50.00
54. DEALER IN SECOND-HAND CLOTHING--Whether in connection with other business or not,.....per year....250.00
55. DOLL FACTORY--Each,.....per year.... 25.00
56. DOCTORS OR PHYSICIANS--Resident Doctors,.....per year.... 5.00
 (a) Transient annually only.....150.00
 (b)Dentists,Chiropractors,Oculists,Osteopath,Resident,each,per year.... 5.00
57. DROVER--Or Dealer in horses,cows or other live stock,each,per year....100.00
58. DROVER--Intinerant or intinerant dealer in horses,cows,or other live stock,.....per week.... 10.00
Per Month..... 25.00
Three Months.... 40.00
Six Months.... 75.00
per year....150.00
59. DRY GOODS--or Any Other Merchandise--for each person,firm or corporation who shall sell or be engaged in the business of selling goods,wares,merchandise or other personal property,such sales being advertised as bankrupt,insolvent,insuranceassignee, trustee,testator,exefutor,administrator,receivers,auction, syndicate,railroad or other wreck,or as goods damaged by smoke, fire,water or otherwise,.....per Month....50.00
 (The provisions of this section shall not apply to bonafide sales of general assignees for the benefit of creditors or trustees selling under power of sale or in deed of trust or mortgage, or lien, executors and administrators selling under legal powers, or to properly licensed auctioneers selling at public outcry in the usual course of business.
60. DRAYS--Motor truck,.....per year.... 10.00
WAGON,.....per year.... 5.00
61. ELECTRICIAN--Each person,firm or corporation doing or soliciting electrical work,and furnishing material,.....per year.... 25.00
 (a)Where materail is not furnished.....per year.... 10.00
62. ELECTRICAL GOODS--Each person,firm or corporation handling electrical goods.....per year.... 25.00
 (a)Each person, firm or corporation operating an electric light or power plant,shall pay to the City of Roanoke, Alabama, a license equal to two cents on each dollar of gross receipts for the preceding year.
63. EXPRESS COMPANIES--Doing business in the city and engaged in carrying freight to and from this city and to and from other points in the state it being the purpose of this law not to tax interstate commerce,.....per year.... 45.00
64. EYEGGLASS--Each dealer not in connection with any other business,.....per year.... 5.00
65. FERTILIZERS--Each dealer in or agent for the sale of(where shipped into Roanoke, and allow merchants to check on stock) annual only.....per year.... 25.00

66.	<u>FISH PEDDLERS OR DEALERS</u> --Not in connection with other business,.....per year.....\$ 10.00	10.00
67.	<u>FRUIT AND PRODUCE DEALER OR BROKER</u> --Each dealer or broker selling from car other than licensed dealers..per year..... 50.00	50.00
	(a)Each fruit and produce dealer other than wholesale grocer who travels one or more men.....per year..... 50.00	50.00
	(b)Fruit peddlers (Not allowed on the main streets,.....per year..... 75.00	75.00
68.	<u>GRIST MILL</u> --Each,.....per year..... 10.00	10.00
69.	<u>FOR GUNS</u> --Not to include pistols,.....per year..... 15.00	15.00
70.	<u>GUNSHOP, LOCKSMITH, OR REPAIR SHOP</u> --Each....per year..... 10.00	10.00
71.	<u>HAND ORGAN OR STREET MUSICIANS</u> --Each,.....per day..... 1.00	1.00
72.	<u>HOTELS</u> --Conducting each when 15 rooms or more and the transient rate is over \$1.00 per day,.....per year..... 25.00	25.00
73.	<u>HIDES</u> --Dealers in whether in connection with other business or not.....per year..... 10.00	10.00
74.	<u>ICE FRATRY</u> --Or agent for dealer in ice, per year..... 25.00	25.00
75.	<u>ICE CREAM FACTORY</u> --Selling wholesale,.....per year..... 10.00	10.00
	(a)Ice Cream Peddlers, each.....per year..... 15.00	15.00
	(b)Ice Cream--Each ice cream parlor or dealer in ice cream (except soda fountains),.....per year..... 10.00	10.00
76.	<u>INSURANCE COMPANIES</u> --(a)Each fire and Marine, 2 1/2 dollars on each \$100 and major fraction thereof of gross premiums during the preceding year less premiums returned by cancellation, provided that new companies shall pay a flat minimum license of \$20.00, twenty dollars, on which there shall be an adjustment on the above basis at expiration of year (b) <u>All Insurance Companies</u> except fire and Marine and fraternal fifteen(\$15) plus one (\$1.00) on each \$100 and major fraction thereof of gross premiums less the return premiums by cancelation received during the preceding year on policies issued during said year to citizens of the City of Roanoke, provided that all new companies shall pay a flat minimum license of \$50 on which there shall be an adjustment on the above basis at the expiration of the year. All license if insurance companies under this ordinance shall be due and payable on the 4th day of March of each year and the failure to pay same, when due or the failure to furnish the statement required by section 4 of an act of the Legislature of Alabama, approved March 31st, 1911, entitled "An act to further provide for the revenues of the state of Alabama," shall subject any company or its agents doing such business without license to the punishment hereinafter provided in section 23 of this ordinance.	
77.	<u>MUTUAL AID ASSOCIATIONS</u> --Every such company or association shall pay a license fee of ten(\$10)dollars yearly and in addition thereto a tax of one half of one per cent(1/2 of 1 per cent) on net premiums received from business done within the City of Roanoke, during the preceding year, minimum gross premiums less return premiums by cancellation as provided by section 3565 of the insurance laws of Alabama.	
78.	<u>IRON BROKERS</u> --Each iron broker or agent for railway, furnace or mining supplies not otherwise taxed herein..per year..... 25.00	25.00
79.	<u>ITINERANT TRADERS</u> --Each person, firm or corporation who sells or takes orders for drugs, patent medicines or any article of merchandise on the streets or from vehicles or who gives or displays any article of merchandise as premiums on the streets or from vehicles or platforms and has no place of business in the City of Roanoke, where a yearly license is required.....	
per day..... 2.00	2.00
per Week..... 10.00	10.00
	(a)per Month..... 25.00	25.00

(a) And for peddlers or itinerant vendors on the streets of any novelties, whistles, horns, banners, streamers, canes, souvenirs, or any goods or merchandise usually offered at the street fairs, county fairs, ball games, circuses or during any circus parade, by whatever name or description article may be known.....

	One day.....	\$ 2.00
	One Week.....	6.00
80.	<u>JEWELER</u> --Each dealer in where average stock is \$1,000.....	
per year.....	25.00
81.	<u>JOB PRINTING</u> --Each person, firm or corporation operating a job printing establishment when principal business.....	
per year.....	50.00
	(a) When in connection with other business, per year.....	20.00
82.	<u>JUNK DEALER</u> --In scrap iron, brass, bones, etc., whether in connection with other business or not,....per year.....	25.00
83.	<u>LODGING HOUSE</u> --Lodging 2 to 5 rooms....per year.....	6.00
	(a) Lodging 5 to 10 rooms,.....per year.....	12.00
	(b) Lodging over 10 rooms.....per year.....	20.00
84.	<u>LAWYERS</u> --Each,.....per year.....	5.00
85.	<u>LUNCH STANDS</u> --Each person, conducting,..per year.....	30.00
	(a) Lunch stand each person, conducting,..per day.....	2.00
86.	<u>LIVE STOCK DEALER</u> --Each person, firm or corporation conducting a sales stable,.....per year.....	30.00
87.	<u>LUMBER</u> --Each person conducting a lumber yard, per year.....	15.00
88.	<u>MARBLE</u> --Each dealer in marble or stone or an agent for dealing in marble or stone soliciting orders for same, per year..	25.00
89.	<u>MARBLE YARD</u> --Each dealer in marble or stone when same is manufactured into monuments, etc.,....per year.....	25.00
90.	<u>MERCHANTS--GENERAL</u> --When stock amounts to \$500.00 or less... ..per year.....	20.00
	When stock amounts to \$ 500.00 to \$ 1,000.00 per year.....	25.00
	" " " " \$1000.00 to \$ 2,000.00 " "	30.00
	" " " " \$2000.00 to \$ 3,000.00 " "	35.00
	" " " " \$3000.00 to \$ 4,000.00 " "	40.00
	" " " " \$4000.00 to \$ 5,000.00 " "	50.00
	" " " " \$5000.00 to \$6,000.00 " "	60.00
	" " " " \$6000.00 to \$ 7,000.00 " "	70.00
	" " " " \$7000.00 to \$10,000.00 " "	75.00
	" " " " \$10000.00 and all over " "	100.00
91.	<u>MILLS</u> --Each person, firm or corporation conducting	
	(a) A corn or flour mill with 1 set of rocks, per year.....	20.00
	(b) With 2 sets of rocks " "	30.00
	(c) With over two sets of rocks..... " "	50.00
	(d) An Oil Mill,.....per year.....	100.00
	(e) A Knitting Mill.....per year.....	50.00
92.	<u>MILLINERY</u> --Each person doing business as, not in connection with other business.....per year.....	10.00
93.	<u>MOVING PICTURE SHOW</u> --Whether in connection with other business or not.....per year.....	50.00
	(a) Moving picture show with vaudeville,....per year.....	75.00
94.	<u>MUSIC</u> --Each dealer in music or musical instruments where principal stock in trade.....per year.....	50.00
	(a) Where not principal stock in trade.....per year.....	15.00
95.	<u>NEWSPAPERS</u> --Each person, firm or corporation conducting a publishing business: (a) A Daily publication, per year.....	40.00
	(b) A Daily and Weekly,.....per year.....	60.00
	(c) A Weekly only,.....per year.....	20.00
96.	<u>OPERA COMPANY, COMEDY COMPANY, OR MINSTREL SHOWS</u> --Under canvas, when admission fee for adults including charge for reserve seats or any other charge is under 35 cents, per day.....	20.00
	Per Week.....	120.00

96.	(a)When charge is 35 cents or more,	per day.....	\$ 35.00
		per Week.....	200.00
97.	<u>ORGAN, SCISSORS, KNIFE GRINDERS, POLISH STRAPS AND MOPS--</u> Or transient persons repairing umbrellas, sewing machines or like work,	per day.....	2.00
98.	<u>PALMISTRY OR PHRENOLOGY OR TATTOOING--</u>	per week.....	20.00
99.	<u>PEANUT--</u> Delivering or selling, wagon or truck,	per year.....	10.00
100.	<u>PHOTOGRAPHERS--</u> By which is meant taking photographs on tin- types or otherwise,	per week or less One Month..... per Year.....	3.00 5.00 10.00
101.	<u>PIANO TUNERS--</u> Each(except holder of music dealer's license hereunder),	per year.....	5.00
102.	<u>PRESSING CLUBS--</u> Each,	per year.....	12.50
103.	<u>PLUMBERS--</u> Each,	per year.....	10.00
104.	<u>RAILROADS--</u> Each railroad keeping an office or place of business within the City of Roanoke, and engaged in operating a rail- road for the transportation of freight or passengers to and fr from points within the state,	per year.....	100.00
105.	<u>REAL ESTATE AGENT--</u> Any person selling or renting or offering to sell or rent real estate for compensations or holds him- self out as such,	per year.....	25.00
106.	<u>RESTAURANT--</u> Each person, firm or corporation conducting a restaurant or eating house,	per year.....	25.00
	(a)Lunch counter,	per year.....	10.00
107.	<u>SAW MILL OR PLANING MILL--</u> Each person, firm or corporation con- ducting, whether in connection with lumber yard or not,	per year.....	20.00
108.	<u>SHINGLES--</u> Each dealer in,	per year.....	7.50
109.	<u>SEWING MACHINES--</u> Each person, firm or corporation dealing in where principal stock in trade,	per year.....	25.00
	(a)Where not principal stock in trade,	per year.....	10.00
110.	<u>SHOE SHOP OR SHOE REPAIR SHOP--</u> Each person, firm or corporation conducting (a)where machinery is used,	per year.....	15.00
	(b)Where no machinery is used,	per year.....	5.00
111.	<u>SIGN PAINTING--</u> Not licensed as a painter,	per year.....	10.00
	(a)Transient,	per day.....	1.00
112.	<u>SKATING RINK--</u> Each,	per year.....	25.00
113.	<u>SODA WATER FOUNTAIN--</u> Conducting each,	per year.....	15.00
114.	<u>SOFT DRINKS--</u> Each person, firm or corporation selling soft drinks alone, no other business in connection(except holder of a soda mount license),	per year.....	15.00
115.	<u>SOFT DRINKS--</u> Each person, firm or corporation selling soft drinks and who holds a license from the city costing \$25 or more,	per year.....	3.50
116.	<u>STANDS--</u> Candy, peanut, apple, popcorn and articles of like nature, lemonade, each,	per week.....	6.00
	(a).....	per year.....	20.00
116 $\frac{1}{2}$	<u>SYRUP FACTORIES--</u> Each,	per year.....	10.00
117.	<u>TELEGRAPH COMPANY--</u> Each person, firm or corporation commercially engaged in business of sending mesages to and from the city of Roanoke to and from points in the State of Alabama for hire or reward. (This not to include messages received for the federal government, and it is not the purpose hereof to tax inter- state messages to or from the federal government), per year....		25.00
117 $\frac{1}{2}$	<u>TELEPHONE COMPANY--</u> Each person or corporation conducting a telephone exchange charging for single residence phone \$1.50 or more per month, or for business telephones \$2.50 per month or more,	per year.....	25.00
118.	<u>TOILET ARTICLES--</u> Peddler on toilet artuckesh,	per year.....	10.00

- 119. TIN SHOP--Conducting each,,.....per year.....\$ 15.00
- 120. TOBACCO AND CIGARS--When not principal stock in trade,.....
.....per year..... 5.00
- 121. TYPEWRITERS--Each dealer in or agent for the sale of type-
writing machines, copying machines or any machine of like
nature,.....per year..... 10.00
- 122. UNDERTAKERS--Each person, firm or corporation doing busi-
ness as,.....per year..... 30.00
- 123. VETERINARY--Each person, firm or corporation acting as,.....
.....per year..... 7.50
- 124. WAREHOUSE--Each person, firm or corporation conducting for
each warehouse,.....per year..... 50.00
- 125. WATCHMAKER--or watch repairer, each (holder of jeweler's
license excepted herefrom),.....per year..... 10.00
- 126. WAGON OR TRUCK--Delivering and selling bread, per year..... 20.00
- 127. DEALERS IN RADIOS--And radio supplies, when not in connection
with other business,.....per year..... 15.00
- 128. Each person, firm or corporation or agency selling illumi-
nating, lubricating or fuel oils or gasoline at wholesale,
in quantities or twenty-five gallons or more shall pay to
the city of Roanoke, Alabama, the sum of one half of one
per centum on his gross sales for the preceding fiscal year,
and such payment shall be accompanied by a sworn statement
verified by a person having knowledge of the fact showing the
amount of the gross sales of such oils and gasolines sold with-
in the City Limits of the City of Roanoke, Alabama, during the pre-
ceding fiscal year.
- 129. Each Wholesale Oil Company not mentioned in preceding section,
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SECTION 4: Be it further ordained that any person, firm or corporation dealing in two or more of the articles, or engaged in two or more of the exhibitions, trades, businesses, vocations, professions or corporations for which a license is required, shall procure and pay for a license for each line or exhibition, trade, business, vocation, occupation or profession.

LICENSE BASED ON VOLUME OF BUSINESS.

SECTION 5: In all cases where the amount to be paid for license, depends upon the capital invested or value of goods, stock, furniture, and fixtures, or amount of sales on receipts, it shall be the duty of the person applying for such license, to render to the City Clerk, or license collector, a sworn statement of such capital or sales, or receipts, or business; or the value of such stock, goods, furniture, and fixtures; and such further proof including insurance carried as the City Clerk or License Collector shall demand, to show the actual amount of capital invested, value of goods, stock, furniture and fixtures and said City Clerk or License Collector shall not be required to receipt for any money until such proofs are furnished; and the person applying for such license may be required to submit his books of accounts for inspection and examination by the City Clerk or License Collector, either before or after a license is issued and may be refused a license until he complies with the demand of the City Clerk or License Collector for such inspection of such books, That where the amount to be paid for license depends upon the average of stock and fixtures, or stock, or gross income, or volume of business done for the previous year, and the applicant for license is just entering into business the amount to be paid shall be based upon the estimated gross income of business, in no case to be less than the lowest license fixed for such business in this ordinance.

POWER TO CHANGE LICENSE

SECTION 6: That the adoption to this schedule of license shall not abridge the right of the City Council, to change, alter, increase, decrease or revoke any of the above licenses at any time. And when any increase is made unless the same is paid in thirty days, the license shall be revoked and no further business carried on thereunder; nor shall it abridge the right of the City Council, to require a license for any business, occupation, traffic, calling or profession not included in the above schedule and when such license is required, then the same shall be paid for the full year, from the 1st day of January, 1928, to Dec. 31st, 1928.

TERMS FOR WHICH LICENSE ISSUED.

SECTION 7: Except in those cases where weekly, monthly or semi-annual license are specifically provided in the foregoing schedule, the above schedule of license shall be for the current year, provided that:

(a) When business commenced after July 1st., only one half of annual license shall be charged.

TRANSFER OF LICENSE.

SECTION 8: That no license issued under the above schedule shall be transferred except by the consent of the City Council, and no license shall be transferred in any event more than once and never from one business to another.

PLACE OF BUSINESS TO BE DESIGNATED.

SECTION 9: That any person desiring to engage in any trade, business, or occupation for which a license is required and for which a fixed place of business is required, shall designate the place at which said trade, business or occupation is to be carried on, and the license to be issued thereunder shall designate such place, and such license shall authorize the carrying of such trade, business or occupation only at such place. For each place at which said trade, business or occupation is carried on a license fee and tax shall be paid.

EACH BUSINESS REQUIRES SEPARATE LICENSE.

SECTION 10: That any person, firm or corporation dealing in two or more of the articles or engaging in two or more of the businesses, vocations, callings or professions enumerated in section one of this ordinance and for which a license is required of each person, firm or corporation or agent shall pay for and take out a license for each line of business, vocation, calling or profession.

LICENSE TO BE EXHIBITED.

SECTION 11: Each license shall be posted in a conspicuous place, where such business or occupation is carried on and the holder of such license shall immediately show such a license to the License Collector or any police officer of the City of Roanoke, upon being so requested by such Collector or officer so to do.

WHEN LICENSE SHALL BE DELINQUENT.

SECTION 12: That all licenses herein required shall be due and payable on the 1st day of January, 1928. In case said Licenses are not paid on or before the 1st day of February a ten per cent penalty on the full amount of the license shall be charged and collected.

FAILURE TO PAY PENALTY.

SECTION 13: That upon all licenses, which shall be delinquent, by failure to pay same as provided in the preceding section, there shall be due and collected and additional license or penalty equal to ten per cent of the whole amount of the license, and in no case less than fifty cents, which may be paid prior to arrest in lieu of fine or imprisonment for doing business without a license.

14. SECTION 14: No provision of this ordinance shall be construed as to tax interstate commerce or any United States or Government business.

SECTION 15: No license shall be required of any dentist, physician, lawyer, or surgeon for the first two years succeeding his admission to the practice of his profession.

SECTION 16: Should any section or provision of this ordinance be for any reason, held void or invalid, it shall not affect the validity of any other section or provision hereof which is not itself void or invalid.

SECTION 17: UNLAWFUL TO DO BUSINESS BEFORE OBTAINING LICENSE.

SECTION 17: That it shall be unlawful for any person, firm or corporation to engage in any of the aforesaid businesses, vocations, occupations or professions, in the City of Roanoke, during the year 1928, without first having procured a license therefor, and each day during which such business, vocation, occupation or profession is so engaged in shall constitute a separate offense and any person, firm or corporation, who fails to take out any pay for a license within the time specified in Section 12 of this ordinance shall be subject to arrest and punishment as hereinafter provided.

FALSE OATH TO PROCURE LICENSE

SECTION 18: That it shall be unlawful for any person to knowingly and wilfully make any false affidavit, verbal or written, as to the amount of stock on hand or volume of business or gross receipts, or amount of capital invested in business or number of employees, or vehicles used, for the purpose of defrauding the City of Roanoke, by procuring a license for a less amount of sum than is lawfully due by the affiant or his principal.

SECTION 19: The license collector in computing amount of license to be paid for merchandise, license or dry goods license shall be governed by the amount of such person, firm or corporation seeking such a license last assessment as made to the County Assessor in arriving at amount of stock maintained by such person, firm or corporation seeking a license, said amount so assessed shall be considered as 60 per cent of amount of stock so carried by such person, firm or corporation.

SECTION 20: That the Mayor and City Clerk may fix a license for any business, occupation or profession, for which a license has not been provided.

SECTION 21: That the Mayor and City Clerk or License Collector shall act upon all applications for free license, but no free license shall be granted except in such cases as same are granted by the State and County, or where a person is so afflicted as that he is not able to make a living at his usual trade, occupation or vocation.

FREE FOR ISSUANCE OF LICENSE.

SECTION 22: That at the time of taking out and paying for a license, there shall be paid to the City Clerk or License Collector, for the use of the City a fee of 25 cents for each license.

PENALTY

SECTION 23: Any person, firm or corporation, violating any provision of this ordinance, shall upon conviction be punished by a fine of not less than the amount of the license required nor more than double the amount of such license, for each offense, and by imprisonment, or sentence to hard labor upon the streets of the City of Roanoke, for not more than six (6) months, one or both or either, provided that no fine for any one offense shall exceed the sum of \$100.00.

SECTION 24: Be it further ordained that all ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.

Adopted December 9th, 1927.

Attest:

(Mrs) Ora E. Jones,
Clerk and Treas, City of Roanoke,

Approved, Dec. 12th, 1927,
B.C. Jones, Mayor,
of the city of Roanoke.