

TITLE XI: BUSINESS REGULATIONS

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CHAPTER 110 : GENERAL PROVISIONS

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PRIVILEGE LICENSE

§ 110.01 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 manufacturer, producer, or distributor.

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

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

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

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

QUARTER. Any 3 consecutive months. (Prior Code, Ch. H, Art. I, § 1)

§ 110.02 LICENSE TAX UPON CERTAIN TRADES AND BUSINESS OPERATIONS.

(A) In addition to the tax on property and polls, as otherwise provided for, and under the power and authority conferred in the laws of North Carolina, 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 as set out in the following sections and schedule.

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

(C) Nothing herein contained shall be construed to prevent the Board of Commissioners from imposing from time to time, as they may see fit, the 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 chapters or those hereafter enacted.

(Prior Code, Ch. H, Art. I, § 2)

§ 110.03 UNLAWFUL TO CONDUCT BUSINESS WITHOUT A LICENSE.

(A) It shall be unlawful for any person or his or her agent or servant to engage in or carry on a business in the Town of Princeton for which there is required a license, without first having paid the license tax and obtained the license.

(B) 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 construed to be engaging in or carrying on business, and each day that the person, firm or corporation shall engage in or carry on business as aforesaid, shall be construed to be a separate offense.

(Prior Code, Ch. H, Art. I, § 3) Penalty, see § 10.99

§ 110.04 LICENSE TAX SHALL BE FOR TWELVE MONTHS.

All taxes provided for and fixed in the following sections and schedule shall be for 12 months, unless otherwise specified, and shall so remain for 12 months beginning July 1 and ending June 30; provided, that where the license is issued after January 1, then the licensee shall be required to pay 1/2 the tax prescribed, except where otherwise specifically provided for.

(Prior Code, Ch. H, Art. I, § 4)

§ 110.05 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 for any other business he or she may

carry on, unless so provided by the section imposing tax; it being 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 where otherwise specifically provided.

(Prior Code, Ch. H, Art. I, § 5)

§ 110.06 LICENSE TAX REQUIRED FOR EVERY PLACE OF BUSINESS.

(A) A 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.

(B) Every person doing business in more than 1 factory, mill, warehouse or store, stall or stand, or other place of business, shall secure a separate license for each place of business, unless the places of business are contiguous to each other, communicate directly with an opening into each other and are operated as a unit.

(C) 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 Board of Commissioners.

(Prior Code, Ch. H, Art. I, § 6)

§ 110.07 LICENSE MUST BE DISPLAYED AT THE PLACE OF BUSINESS.

Every license must be kept prominently displayed at the place of business of the licensee named in the license, or, if the licensee has no fixed place of business, the licensee must keep the same wherever the business is being operated and where it can be inspected at any time by the proper municipal official.

(Prior Code, Ch. H, Art. I, § 7)

§ 110.08 NO ABATEMENT OF 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 his or her business before the end of the period for which the license was issued.
(Prior Code, Ch. H, Art. I, § 8)

§ 110.09 SCHEDULE OF ANNUAL PRIVILEGE LICENSES.

For annual privilege licenses, see current schedule on file in the office of the Town Clerk.
(Prior Code, Ch. H, Art. I, § 9)

HOURS OF OPERATION

§ 110.20 CLOSING TIME REGULATED FOR BUSINESS ESTABLISHMENTS; FRIDAYS AND SATURDAYS.

Businesses will be allowed to remain open until 1:00 a.m. on Friday and Saturday nights only.
(Ord. passed 6-4-1990)

CHAPTER 111: LEVY AND COLLECTION OF BUSINESS TAX

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GENERAL PROVISIONS

§ 111.01 DEFINITIONS.

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

BUSINESS. Includes each trade, occupation, profession, business and franchise taxed under this chapter.

PERSON. Includes individual, trustee, executor, other fiduciary, corporation, unincorporated association, partnership, sole proprietorship, company, firm or other legal entity.

SEASONAL. A business is **SEASONAL** in nature when it is conducted for profit 6 months out of the year or less.

(Ord. passed 6-7-1993)

§ 111.02 CONSTRUCTION OF THIS CHAPTER.

(A) This chapter is enacted for revenue purposes only. Therefore, it should be construed to require payment of the maximum tax permitted under its terms.

(B) Issuance of a license in accordance with this chapter does not excuse a licensee from compliance with any other applicable chapter or statute.

(C) This chapter does not prevent the town from imposing license taxes on additional businesses, from increasing or decreasing the amount of any license tax, or from regulating any business taxed.
(Ord. passed 6-7-1993)

LEVY**§ 111.15 LEVY OF TAX.**

An annual privilege license tax is hereby levied on each business conducted within this town listed in Appendix A of this chapter in the amounts set forth in the appendix.

(Ord. passed 6-7-1993)

§ 111.16 WHO MUST PAY TAX.

(A) Each person who conducts a business within the town is subject to this chapter.

(B) A person conducts business when he or she engages in 1 act of business taxed under this chapter.

(C) He or she conducts the business within the town if he or she maintains a business location within the town; or if, either personally or through agents, he or she solicits business within the town limits or picks up or delivers goods or services within the town limits.

(Ord. passed 6-7-1993)

§ 111.17 PERIOD OF LICENSE; DUE DATE.

(A) *Annual licensee.* Unless the section of this chapter levying the privilege license tax applicable to a particular business provides otherwise, a license issued in accordance with this chapter is good for the 12-month period beginning July 1 and ending June 30.

(1) The tax is due on July 1 of each year.

(2) If a person begins a business after July 1 of a year, the tax for that year is due before the business is begun.

(B) *Licenses for periods shorter than 1 year.* If the section of this chapter levying the privilege license tax applicable to a particular business so provides, a license may be issued for a period of 1 day, 1 week or some comparable period of less than a full license year. A person may not commence a business conducted within the town and taxed under a provision until the privilege license tax due is paid and may not continue a business beyond the period for which the license is issued.

(Ord. passed 6-7-1993)

§ 111.18 PRORATION OF TAX.

If a business is begun after January 31 and before July 1, the amount of tax due is half the amount otherwise due. If a business is seasonal in nature and if the amount of tax is not based on gross receipts, the amount of tax due is half the amount otherwise due.

(Ord. passed 6-7-1993)

§ 111.19 REFUNDS.

If for any reason a licensee discontinues his or her business during the license year, he or she is not entitled to a refund.

(Ord. passed 6-7-1993)

§ 111.20 SEPARATE BUSINESSES.

(A) A separate license is required and a separate privilege license tax must be paid for each place of business unless 2 or more places of business under common ownership are contiguous to each other, communicate directly with and open into each other and are operated as a unit.

(B) A separate privilege license tax must be paid for each business taxable under this chapter conducted by the taxpayer at any 1 location; however, the Tax Collector may issue a single license for all taxable business conducted at 1 location by a single taxpayer. (Ord. passed 6-7-1993)

§ 111.21 COMPUTATION OF TAX BASED ON GROSS RECEIPTS.

(A) Whenever this chapter levies a privilege license tax computed on the basis of gross receipts, the following definition shall apply unless the context clearly indicates or requires a different meaning.

GROSS RECEIPTS. The amount reported as gross receipts on a business's state income tax return, or on the federal income tax return filed with the state income tax return if the state return does not separately state gross receipts for the most recently completed tax year.

(B) If a business has not been in operation long enough for the information required in division (A) above to be available, the Tax Collector shall estimate gross receipts for the business on the basis of gross receipts of comparable businesses, or any other information that the Tax Collector considers useful.

(C) On or before the July 31 immediately after the license year, each licensee who paid the tax for the past license year based on estimated gross receipts shall submit to the Tax Collector a sworn final report showing the amount of gross receipts for the license year.

(1) If the amount shown is more than estimated gross receipts, the licensee shall pay the amount of additional tax that would have been due had the estimate been accurate.

(2) If the amount shown is less than estimated gross receipts, the town shall refund to the licensee the difference between the actual tax paid and the amount of tax that would have been due had the estimate been accurate.

(Ord. passed 6-7-1993)

§ 111.22 EXEMPTIONS.

(A) *Generally.* Except as otherwise provided in this section or by state law, no person is exempt from the payment of a privilege license tax levied by this chapter.

(B) *Charitable organizations.* A person who operates a business for a religious, educational, civic, patriotic, charitable or fraternal purpose, when the entire gross income of the business is used for the purpose of 1 of the above, is exempt from paying any privilege license tax levied by this chapter.

(C) *Blind persons and members of the Armed Forces and Merchant Marine.* Blind persons and persons who serve in the United States Armed Forces or the Merchant Marine are exempt from paying any privilege license tax levied by this chapter to the extent provided by law.

(D) *Must obtain license.* A person exempt from paying a privilege license tax levied by this chapter shall nevertheless obtain a license from the Tax Collector. The license shall state that the licensee is exempt from paying the privilege license tax.

(Ord. passed 6-7-1993)

LICENSES**§ 111.35 APPLICATIONS.**

(A) A person shall apply to the Tax Collector for each license required by this chapter no less than 30 days before the date the tax is due.

(B) The application, which shall be submitted on forms provided by the Tax Collector, shall contain:

(1) The name of the applicant and whether the applicant is an individual, a partnership, a corporation or some other entity;

(2) The nature of the business;

(3) Where the business is conducted;

(4) An address where notices and statements may be mailed to as required by this chapter;

(5) Whether the business is regulated by a state occupational licensing board subject to G.S. Ch. 93B, and if so, the serial number of the state license the applicant currently holds; and

(6) Any other information the Tax Collector determines to be necessary to compute the amount of tax due.

(Ord. passed 6-7-1993)

§ 111.36 REASONS FOR REFUSAL OF A LICENSE.

The Tax Collector shall refuse to issue a license or shall revoke a license for either of the following reasons:

(A) The applicant misrepresents a fact relevant to the amount of tax due or his or her qualifications for a license.

(B) The applicant refuses to provide information necessary to compute the amount of tax due.

(Ord. passed 6-7-1993)

§ 111.37 UNQUALIFIED APPLICANTS; RIGHT TO A CONFERENCE.

(A) After receipt of the completed application, if the Tax Collector believes that a reason exists for refusing a license under § 111.36, the Tax Collector shall refuse to accept payment of the tax and shall not issue the license.

(B) At the applicant's request, the Tax Collector shall, in accordance with § 111.46 of this chapter, give the applicant a written statement of the reason for refusing the license.

(C) The applicant may, within 10 days after the day the statement is received, request a conference to discuss the refusal. In the request the applicant shall specify why the application for a license should not be refused.

(1) The Tax Collector shall arrange the conference within a reasonable time.

(2) If the Collector refuses to issue a license, the applicant may reapply for a license at any time thereafter.

(D) If the reason for which the application was refused no longer exists, and if no other reason exists for refusing to issue a license, the Tax Collector shall issue the license in compliance with § 111.38 of this chapter.

(Ord. passed 6-7-1993)

§ 111.38 TAX COLLECTOR TO ISSUE LICENSE; PAYMENT A PREREQUISITE.

(A) After receipt of the completed application, if the Tax Collector believes that no reason exists for refusal of a license under § 111.36 of this chapter, the Tax Collector shall determine the amount of tax due and notify the applicant of that amount.

(B) The Tax Collector shall not issue a license until the tax is paid.

(Ord. passed 6-7-1993)

§ 111.39 AMOUNT OF TAX DISPUTED.

(A) If disputes arise over the amount of tax the Collector determines to be due, the applicant may either refuse to pay and request a conference with the Tax Collector to discuss the determination or pay the amount and request a conference to discuss the right to a refund.

(B) If a conference is requested, the Tax Collector shall arrange it within a reasonable time.
(Ord. passed 6-7-1993)

§ 111.40 REVOCATION.

(A) The Tax Collector shall revoke a license if a reason exists to revoke it as set forth in § 111.36 of this chapter.

(B) Before revoking a license, the Tax Collector shall give the licensee written notice of the grounds for revocation, in accordance with § 111.46 of this chapter.

(C) The licensee may within 10 days after the day on which notice is served request a conference with the Tax Collector in writing. The request shall specify the reasons why the license should not be revoked.

(1) The Tax Collector shall arrange the conference within a reasonable time.

(2) If the licensee fails to request a conference within 10 days after the day on which notice is served, the Tax Collector shall revoke the license.

(3) If the licensee requests a conference, the Tax Collector shall not revoke the license until after the conference.

(D) If the Tax Collector revokes a license, the former licensee may apply for a new license at any time thereafter.

(E) If the reason for which the license was revoked no longer exists and if no other reason exists for refusing to issue a license, the Tax Collector shall issue the license in accordance with § 111.38 of this chapter.

(Ord. passed 6-7-1993)

§ 111.41 FORM AND CONTENT OF LICENSE.

(A) A license shall show the name of the person licensed, the place where the business is conducted (if it is to be conducted at 1 place), the nature of the business licensed, the period for which the license is issued and the amount of tax paid.

(B) If a machine is licensed, the license shall show the serial number of the machine.

(C) The Tax Collector shall keep a copy of each license issued.

(Ord. passed 6-7-1993)

§ 111.42 ASSIGNMENTS.

(A) A license may be assigned if a business licensed under this chapter and carried on at a fixed place is sold as a unit to any person, and the purchaser is to carry on the same business at the same place.

(B) The change shall be reported to the Tax Collector in accordance with § 111.43 of this chapter.

(C) Other than the aforementioned, each license issued under this chapter is a personal privilege and is not assignable.

(Ord. passed 6-7-1993)

§ 111.43 CHANGES IN THE BUSINESS CONDUCTED BY LICENSEE DURING THE TAX YEAR.

(A) *Report of change.* A licensee or an assignee shall report a change in the information contained in the license application to the Tax Collector within 10 days after the change occurs.

(B) *License affected.* If information shown on the license itself is affected, the licensee or assignee shall surrender the license to the Tax Collector when reporting the change.

(C) *Changes affecting the amount of tax due.* If there are no reasons for revoking the license under § 111.36 of this chapter and the change results in the imposition of a separate or additional tax, the Tax Collector shall reissue a license reflecting the change upon payment of the separate or additional tax.

(D) *Changes not affecting the amount of tax due.* If there are no reasons for revoking the license under § 111.36 of this chapter and the change does not result in an imposition of a separate or additional tax, the Tax Collector shall reissue a license reflecting the change upon payment of a fee as provided by the current fee schedule, copies of which are on file in the office of the Town Clerk.

(E) *Change requiring refusal of a license.* If there is reason for revoking the license under § 111.36 of this chapter, the Tax Collector shall refuse to reissue a license and shall instead begin proceedings to revoke the license in accordance with § 111.40 of this chapter.
(Ord. passed 6-7-1993)

§ 111.44 TAX COLLECTOR TO FURNISH DUPLICATES.

Upon satisfactory proof that a license has been lost or destroyed, the Tax Collector shall furnish a duplicate for a fee as provided by the current fee schedule, copies of which are on file in the office of the Town Clerk.
(Ord. passed 6-7-1993)

§ 111.45 RECORD OF CONFERENCES.

(A) The Tax Collector shall maintain for 3 years a record of each conference held in accordance with this chapter.

(B) The record shall contain the applicant's or licensee's name, the date of the conference, and a brief statement of the issues discussed and the result reached.

(C) After 3 years, the Tax Collector shall dispose of the record in accordance with G.S. § 121-5.
(Ord. passed 6-7-1993)

§ 111.46 PROVIDING NOTICE TO AN APPLICANT OR LICENSEE.

Whenever this chapter requires the Tax Collector to give a written statement or notice to an applicant or a licensee, the Tax Collector may do so in 1 of 3 ways:

(A) By personally delivering the statement or notice to the applicant or licensee;

(B) By mailing the statement or notice by registered or certified mail and returning the receipt requested to the address specified for that purpose in the license application; or

(C) By causing the statement or notice to be served on the applicant or licensee in accordance with the procedures for service of process under Rule 4, North Carolina Rules of Civil Procedure.
(Ord. passed 6-7-1993)

ENFORCEMENT AND COLLECTION

§ 111.60 DUTY TO DETERMINE WHETHER TAX DUE.

Each person has the duty to determine whether the business he or she conducts is taxed under this chapter and if so, whether that tax has been paid for the current tax year.
(Ord. passed 6-7-1993)

§ 111.61 TAX COLLECTOR TO INVESTIGATE.

If the Tax Collector has reason to believe that a person is conducting a business in the town in violation of this chapter, the Tax Collector shall conduct an investigation to determine the person's tax liability.
(Ord. passed 6-7-1993)

§ 111.62 DUTY TO KEEP BOOKS.

(A) Each person who conducts a business taxed under this chapter shall keep all records and books necessary to compute the tax liability.

(B) If a person fails to keep books and records as required, the Tax Collector shall make a determination of that person's tax liability from the information available.
(Ord. passed 6-7-1993)

§ 111.63 DUTY TO PERMIT INSPECTION.

Each person who conducts business in the town shall permit the Tax Collector to inspect the business premises during normal business hours to determine the nature of the business conducted there and to examine the books and records to determine the nature and amount of business transacted.
(Ord. passed 6-7-1993)

§ 111.64 DUTY TO POST LICENSE.

(A) A licensee shall post the license or licenses conspicuously in the place of business licensed.

(B) If the licensee has no regular place of business, the license must be kept where it may be inspected at all times by the proper town officials.

(C) If a machine is licensed, the license shall be affixed to the machine.
(Ord. passed 6-7-1993)

§ 111.65 NOTICE OF DEFICIENCY.

(A) If the Tax Collector determines that a person has not paid the full amount of tax due under this chapter, either for the current license year or for a prior license year, the Tax Collector shall give the person written notice of the deficiency, in accordance with § 111.46 of this chapter.

(B) The notice of deficiency shall specify the total amount of tax due; the section of this chapter upon which the tax is based; the amount of tax paid; any interest due; the balance owed; the manner and time period in which the person may respond to the notice of the deficiency, and the consequences of failing to respond as specified.
(Ord. passed 6-7-1993)

§ 111.66 REQUEST FOR A CONFERENCE.

(A) The person may, within 10 days after the day on which notice is served, request a conference in writing.

(B) The request shall specify the person's objections to the notice of deficiency. By way of illustration but not limitation, a person who receives notice of a deficiency may object on the following grounds:

(1) That the tax due has already been paid;

(2) That the Tax Collector miscalculated the amount of tax due;

(3) That the Tax Collector based his or her calculation on incorrect or insufficient information concerning either the nature or the amount of business conducted; and/or

(4) That the Tax Collector based the determination on an erroneous interpretation of a section of this chapter that establishes a category of business subject to a particular tax.

(Ord. passed 6-7-1993)

§ 111.67 DEFICIENCY TO BECOME FINAL.

If the taxpayer fails to request a conference under § 111.66 of this chapter, the deficiency becomes final and the Tax Collector shall proceed to collect the deficiency.

(Ord. passed 6-7-1993)

§ 111.68 CONFERENCE HELD.

(A) If the taxpayer requests a conference, the Tax Collector shall not proceed to collect the deficiency until hearing the taxpayer's objections and determining that the deficiency should become final.

(B) The Tax Collector shall maintain a record of each conference held for 3 years in accordance with § 111.66 of this chapter.

(C) The record shall contain the name of the taxpayer, the date of the conference, a brief statement of the issues discussed and the results of the discussion.

(D) After 3 years, the Tax Collector shall dispose of the record in compliance with G.S. § 121-5.

(Ord. passed 6-7-1993)

§ 111.99 PENALTY.

(A) *Collection of deficiency.* The Tax Collector may use any of the following methods to collect a deficiency:

(1) Criminal prosecution in accordance with § 111.99(C) of this chapter;

(2) Equitable relief in accordance with § 111.99(D) of this chapter;

(3) The remedies of levy, sale, attachment and garnishment in accordance with G.S. § 160A-207; or

(4) The remedies of levy and sale of real and personal property of the taxpayer within the town in accordance with the provisions of G.S. § 105-109.

(B) *Additional tax.* Any person who commences or continues to conduct a business taxed under this chapter without payment of the tax is liable for the additional tax of 5% every 30 days as imposed by G.S. § 105-109.

(C) *Criminal remedies.*

(1) Conducting business within this town without having paid the privilege license tax imposed by this chapter, or without a valid license issued in accordance with this chapter, or without posting a license in compliance with § 111.64 of this chapter is a misdemeanor, punishable as provided in G.S. § 105-109.

(2) Each day that a person conducts business in violation of this chapter is a separate offense.

(3) Payment of a fine imposed in criminal proceedings in accordance with this section does not relieve the person of the liability for taxes imposed under this chapter.

(Ord. passed 6-7-1993)

(D) *Equitable remedies.* In addition to the criminal remedies set forth in division (C) above and in compliance with G.S. § 160A-175(d), the town may seek an injunction against any person who conducts a business in violation of this chapter.

(Ord. passed 6-7-1993, Art. IV § 33(b))

APPENDIX A: TAX SCHEDULE

A license tax shall be levied and collected for the privilege of engaging in the following businesses.

<i>Business</i>	<i>Previous Rates</i>	<i>Increased Rates</i>
Collection agencies	\$25	\$40
Day care centers	\$25	\$40
Day care- in home	N/A	\$15
Dry cleaners	\$25	\$40
Gasoline dealer	\$25	\$40
General license	\$12.50	\$20
Laundries	\$25	\$40
Plumbing, heating and electric	\$12.50	\$30
Restaurant- 5 seats or more	\$25	\$45
Restaurant- less than 5	\$12.50	\$20
Undertakers	\$25	\$40
Wholesale supply dealer	\$12.50	\$30

(Ord. passed 6-7-1993; Am. Ord. passed 6-4-2001)

CHAPTER 112: PROVISIONS REGARDING VEHICLES

Section

*Short-Term Lease or
Rental Vehicles; Tax Levy*

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**SHORT-TERM LEASE OR
RENTAL VEHICLES; TAX LEVY**

§ 112.01 DEFINITIONS.

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

CUSTOMER. Any person that leases or rents a vehicle on a short-term lease or rental basis.

GENERAL STATUTES. The North Carolina General Statutes and any reference to a particular section thereof shall include the same as may be from time to time amended, modified, supplemented, revised or superseded.

GROSS RECEIPTS. The amount that is or would be reported as gross receipts on a business's state income tax return, or on the federal income tax return filed with the state income tax return if the state return does not separately state gross receipts for the most recently completed tax year. Taxes collected hereunder are not subject to the tax herein imposed and are not included in **GROSS RECEIPTS**.

LEASE or RENTAL. A transfer, for consideration, of the use but not the ownership of property to another for a period of time, G.S. § 105-164.3(7a).

LONG-TERM LEASE OR RENTAL. A lease or rental made under a written agreement to lease or rent property to the same person for a period of at least 365 continuous days, G.S. § 105-187.1(3).

PERSON. Any individual, trustee, executor, other fiduciary, corporation, unincorporated association, partnership, sole proprietorship, company, firm or other legal entity.

SHORT-TERM LEASE OR RENTAL. Any lease or rental of vehicle this is not a long-term lease or rental, G.S. §§ 160A-215.1(e)(2) and 105-187.1(4).

TAX COLLECTOR. The individual appointed by the governing body pursuant to G.S. § 105-349, to collect taxes on behalf of the town and any other person authorized to carry out the duties and functions of the individual.

TAXPAYER. Any person liable for the taxes imposed by this subchapter.

VEHICLE. Any of the following:

(1) A motor vehicle of the private passenger type, including a passenger van, minivan or sport utility vehicle.

(2) A motor vehicle of the cargo type, including a cargo van, pickup truck or truck with a gross vehicle weight of 26,000 pounds or less used predominantly in the transportation of property for other than commercial freight, and that does not require the operator to possess a commercial driver's license.

(3) A trailer or semitrailer with a gross vehicle weight of 6,000 pounds or less, G.S. § 160A-215.1(e)(1).
(Ord. passed 6-26-2000)

§ 112.02 LEVY OF TAX.

(A) A tax is hereby imposed and levied in an amount equal to 1.5% of the gross receipts derived from the short-term lease or rental of vehicles at retail to the general public.

(B) This tax on gross receipts is in addition to the privilege taxes authorized by G.S. § 160A-211.
(Ord. passed 6-26-2000)

§ 112.03 COLLECTION OF TAX.

(A) Every person engaged in the business of the short-term lease or rental of vehicles at retail to the general public shall collect at the time of the lease or rental the tax herein levied, place the tax so collected in a segregated account and thereafter remit the tax to the Tax Collector in accordance with the provisions of this subchapter.

(B) The taxpayer shall include a provision in each retail short-term lease or rental agreement stating that the percentage amount enacted by this subchapter of the total lease or rental price, excluding sales tax, is being charged as a tax on gross receipts.

(C) The amount of the tax shall be stated separately on the taxpayer's records.

(D) The tax shall be paid by the customer to the taxpayer as trustee for an account of the town. The taxpayer shall be liable for collection thereof and for its payment to the Tax Collector and the taxpayer's failure to charge or collect the tax from the customer shall not affect the liability.

(Ord. passed 6-26-2000)

§ 112.04 REPORT AND PAYMENT OF TAX.

(A) Taxes levied under this subchapter are due and payable when a return is required to be filed.

(B) Every taxpayer shall, within the time specified, submit a return to the Tax Collector on the form prescribed by the Tax Collector.

(1) A return must be signed by the taxpayer or the taxpayer's agent.

(2) Returns of taxpayers are due to the Tax Collector each month on or before the fifteenth day of the month following the month in which the tax accrues.

(3) As provided in G.S. § 160A-208.1, a return shall not be considered a public record and information contained in a return may be disclosed only in accordance therewith.
(Ord. passed 6-26-2000)

§ 112.05 TAXPAYER TO KEEP RECORDS.

(A) The taxpayer shall keep and preserve suitable records of the gross receipts received by the taxpayer in the conduct of business and other books or accounts as may be necessary to determine the amount of tax for which the taxpayer is liable under the provisions of this subchapter.

(B) It shall be the duty of the taxpayer to keep and preserve for a period of 3 years all records of gross receipts and other books and accounts described.

(C) All records, books and accounts herein described shall be open for examination at all reasonable hours during the day by the Tax Collector or his or her duly authorized agent.
(Ord. passed 6-26-2000)

§ 112.06 TAX COLLECTOR TO PROVIDE FORMS.

(A) The Tax Collector shall design, prepare, print and make available to all taxpayers operating within the municipal boundaries of the town forms and instructions for filing returns to insure a full collection of and an accounting for taxes due.

(B) The failure of any taxpayer to obtain or receive forms shall not relieve the taxpayer from the payment of the tax at the time and in the manner provided.
(Ord. passed 6-26-2000)

§ 112.07 SITUS.

The transactions giving rise to the tax herein levied shall be deemed to have occurred at the location of the entity from which the customer takes delivery of the vehicle, G.S. § 160A-215.1(b).
(Ord. passed 6-26-2000)

112.08 ADMINISTRATION.

In addition to the provisions herein, the levy and collection of the taxes herein imposed shall be otherwise administered in the same manner as the Sales and Use Tax as provided in G.S. Ch. 105, Art. 5(1), G.S. § 160A-215.1(d).
(Ord. passed 6-26-2000)

112.09 AUTHORITY.

This subchapter is enacted pursuant to the provisions of G.S. § 160A-215.1.
(Ord. passed 6-26-2000)

§ 112.10 EFFECTIVE DATE.

This subchapter and the taxes thereby levied and imposed shall become effective July 1, 2000.
(Ord. passed 6-26-2000)

TAXICABS

§ 112.20 DEFINITIONS.

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

PERSONS. Includes both singular and plural, and includes persons, individuals, firms, corporations, partnerships and associations.

TAXICAB. Any motor vehicle seating 9 or fewer passengers, operated upon any street or highway on call or on demand, accepting or soliciting passengers indiscriminately for hire between points along streets or highways as may be directed by the passenger or passengers so being transported, and shall not include motor vehicles or motor vehicle carriers as defined in G.S. § 62-3(17).
(Prior Code, Ch. H, Art. II, § 1)

§ 112.21 UNLAWFUL TO OPERATE WITHOUT CERTIFICATE.

It shall be unlawful for any person to operate a taxicab upon and over the streets of the Town of Princeton without first having applied for and secured from the Board of Commissioners a certificate of convenience and necessity as hereinafter set forth.
(Prior Code, Ch. H, Art. II, § 2) Penalty, see § 112.99

§ 112.22 APPLICATION REQUIRED.

Every person desiring to operate a taxicab upon and over the streets of Princeton shall file on forms supplied by the Town Clerk an application for certificate of convenience and necessity.
(Prior Code, Ch. H, Art. II, § 3)

§ 112.23 BOARD ISSUES CERTIFICATES.

The Board of Commissioners shall have power and it will be its duty to order certain certificates issued or refuse to issue certain certificates or to issue certificates for partial exercise of the rights granted only by the certificate, the terms and conditions as in its judgement the public convenience and necessity may require.
(Prior Code, Ch. H, Art. II, § 4)

§ 112.24 DURATION OF CERTIFICATES.

(A) A certificate shall constitute a franchise from the Town of Princeton for the operation of taxicabs within the Town of Princeton subject to the provisions of this subchapter for 1 year, unless a shorter period of time is specified in the certificate.

(B) Applications for renewal shall be filed annually and hearing conducted as herein provided.
(Prior Code, Ch. H, Art. II, § 5)

§ 112.25 DETERMINATION OF CONVENIENCE AND NECESSITY.

(A) In determining whether the public convenience and necessity require the franchising of a taxicab or taxicabs, the Board of Commissioners shall, among other things, take into consideration the following factors:

- (1) Whether or not the public convenience and necessity require the proposed or additional taxicab service within the Town of Princeton;
- (2) The financial responsibility of the applicant and the likelihood of the proposed service being permanent, responsible and satisfactory;
- (3) The number and condition of equipment;
- (4) The schedule of proposed rates, if required by the Board of Commissioners to be charged;
- (5) The number of taxicabs now operated and the demand for increased service, if any;
- (6) Whether or not the safe use of the streets by the public, both vehicular and pedestrian, will be preserved;
- (7) Whether or not adequate provision has been made for off-street parking of taxicabs;

(8) The experience of applicant in the taxicab business; and

(9) Other relative facts as may be deemed necessary and advisable.

(B) Before making any decision with respect to the issuance of a certificate of convenience and necessity, the Board of Commissioners, or a committee thereof, shall make a full and complete investigation of all facts, if it so desires, subpoena witnesses and utilize the services of the Chief of Police or any other officer or employee of the town. (Prior Code, Ch. H, Art. II, § 6)

§ 112.26 HEARING NOTICES.

(A) Each application for certificate of convenience and necessity shall be scheduled for a hearing not later than 30 days after the same is filed, and the applicant shall be notified by the Town Clerk by mail to the business address set forth in the application of the date and time of the hearing.

(B) The Town Clerk shall also, within the same time, notify all persons who at the time hold certificates of convenience and necessity for the operation of taxicabs within the municipality, of the date and time for the hearing and the name of the applicant.

(C) The Board of Commissioners shall have the power to have published at least once in a newspaper of general circulation at least 10 days before the hearing, a notice setting forth the name of the applicant and the date and time of hearing. The cost of the publication to be paid by the applicant. (Prior Code, Ch. H, Art. II, § 7)

§ 112.27 BURDEN OF PROOF.

The burden of proof shall be upon the applicant to establish the existence of public convenience and necessity for the operation of the taxicab or taxicabs specified in his or her application, and all other facts required for the granting of a certificate. (Prior Code, Ch. H, Art. II, § 8)

§ 112.28 FAILURE TO BEGIN OPERATIONS.

If a certificate is granted to an applicant, and the applicant shall fail, in accordance with the provisions of the certificate, to begin operations within 60 days after the date of the certificate, then the certificate shall become null and void, and no refund of any amount paid by the applicant will be made by the Town of Princeton.

(Prior Code, Ch. H, Art. II, § 9)

§ 112.29 TRANSFER.

(A) A certificate is not transferable without the consent and approval of the Board of Commissioners.

(B) Applications for a permit to transfer shall be filed in the same manner as an application for a certificate of convenience and necessity.

(C) The proceedings upon the application for a transfer shall be the same as those prescribed for the issuance of a certificate, except that the question of public convenience and necessity need not be proved.

(D) No certificate will be issued to any applicant unless:

(1) The applicant be the holder in due course and for value of the title to the taxicab and the holder of the certificate only shall be permitted to operate the taxicab; and

(2) The applicant shall not be allowed to engage the services of any person to operate his or her taxicab for him or her or in his or her stead at any time.

(Prior Code, Ch. H, Art. II, § 10)

§ 112.30 REVOCATION OF CERTIFICATE.

(A) The Board of Commissioners may at any time after a public hearing revoke any certificate issued by authority of this subchapter for any 1 or more of the following causes:

(1) Failure to operate the taxicab specified in the certificate in the manner as to serve the public adequately and efficiently;

(2) Failure to maintain motor equipment in good repair;

(3) Failure to carry liability insurance or bond as required by law;

(4) Failure to pay to the town taxes or license fees imposed upon taxicabs. The complete license fee schedule is on file in the office of the Town Clerk and is adopted and incorporated as part of this code of ordinances as if set out a length herein;

(5) Repeated and persistent violation by the taxicab drivers of traffic and safety ordinances, or state laws relating to alcoholic beverages or prostitution;

(6) Failure to report accidents; and/or

(7) Willful failure to comply with any provision of this subchapter or other ordinances or state laws relating to the operation of taxicabs, whether the ordinances and laws be now in force or hereafter enacted into ordinances and into laws.

(B) No certificate shall be revoked until the owner has had at least 5-days' notice by personal service or registered mail of the charges against him or her, and of the time and place of the hearing.

(C) If after the hearing it is found that the owner is guilty of 1 or more of the offenses listed above, the Board of Commissioners shall have the power to revoke the certificate, or to condition a revocation upon compliance of its order within any time fixed by it.

(Prior Code, Ch. H, Art. II, § 11)

§ 112.31 SUBSTITUTION OF VEHICLES.

(A) The person to whom a certificate has been issued may, by proper endorsement thereon by the Town Clerk, substitute another vehicle, or other vehicles, for the vehicle or vehicles for which certificate was granted.

(B) In the instance of substitution, the liability insurance or bonds shall also be transferred to the substitute vehicle or vehicles.

(Prior Code, Ch. H, Art. II, § 12)

§ 112.32 NO PERSON TO HOLD MORE THAN ONE CERTIFICATE.

The Board of Commissioners reserves the right to issue only 1 certificate to any 1 person, and the person holding the certificate shall be required to operate his or her taxicab himself or herself and shall have no power or authority by virtue of his or her certificate to delegate the operation of the taxicab to any person.

(Prior Code, Ch. H, Art. II, § 13)

§ 112.99 PENALTY.

(A) Any person violating any provision of this chapter for which no specific penalty is prescribed shall be subject to § 10.99.

(B) (1) The provisions with respect to remedies and penalties applicable to local government sales and use tax of G.S. §§ Ch. 105, Art. 5(8) and 9(1) thereof, shall be applicable in like manner to the tax authorized to be levied and collected under this subchapter, to the extent that the same are not inconsistent with the provisions hereof.

(2) The governing body of the town may exercise any power the Secretary of Revenue may exercise in collecting sales and use taxes, G.S. § 160A-215.1(f).

(Ord. passed 6-26-2000)

CHAPTER 113: PROVISIONS REGARDING SPECIFIC BUSINESSES

Section

Door to Door Selling

113.01 Door to door selling prohibited

Game Rooms

- 113.15 Definitions
- 113.16 License required
- 113.17 Restrictions
- 113.18 Prohibited conduct
- 113.19 Rules of operation
- 113.20 Revocation of license

Pool Halls

113.35 Minor play prohibited in pool rooms

DOOR TO DOOR SELLING

§ 113.01 DOOR TO DOOR SELLING PROHIBITED.

There shall be no door to door soliciting nor selling within the town limits except for local churches and other local organizations.
(Ord. passed 9-16-1985)

GAME ROOMS

§ 113.15 DEFINITIONS.

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

GAME ROOM. Any place of business that principally operates mechanical games or pay devices or tables for which charge is made either directly or indirectly. Examples of game rooms, by way of illustration and not limitation, are pool rooms, bowling alleys, billiard halls, amusement centers and the like.
(Ord. passed - -)

§ 113.16 LICENSE REQUIRED.

(A) Every operator of a game room shall be required to pay a privilege license tax in accordance with the privilege license subchapter of the Town of Princeton, North Carolina.

(B) Every operator of a game room shall apply for and obtain a license from the Town of Princeton Board of Commissioners to operate a game room. Applications for the license shall be made upon forms provided by the Town Clerk.

(C) An application fee as provided by the current fee schedule on file in the office of the Town Clerk, shall be paid to and collected by the Town of Princeton Clerk when the application is submitted to cover the cost of administration of this subchapter.

(D) It shall be unlawful to operate a game room within the Town of Princeton without a license as required by division (B) above.

(Ord. passed - -) Penalty, see § 10.99

§ 113.17 RESTRICTIONS.

The Town of Princeton Board of Commissioners shall not issue a license to any applicant who has been convicted of unlawfully selling alcoholic beverages or narcotic drugs or a gambling offense.

(Ord. passed - -)

§ 113.18 PROHIBITED CONDUCT.

Licensees under this subchapter shall not, and neither shall their employees:

(A) Suffer or permit any gambling on the licensed premises at any time, nor the sale or use of any racing, football, or other parlay cards or gambling boards or devices;

(B) Suffer or permit the licensed premises to become disorderly, or permit any profane, obscene, or indecent language thereon;

(C) Employ in carrying on the business any person who has been convicted of unlawfully selling alcoholic beverages or narcotic drugs or a gambling offense; or

(D) Suffer or permit the advertisement of alcoholic beverages in any form or display any pictures depicting narcotic drugs.

(Ord. passed - -) Penalty, see § 10.99

§ 113.19 RULES OF OPERATION.

The following rules shall be observed by all operators of game rooms within the Town of Princeton:

(A) All game rooms shall be closed from 11:00 p.m. until 7:00 a.m. Monday through Thursday and shall close by 1:00 a.m. on Saturdays and Sundays. (Am. Ord. passed 9-7-2004)

(B) Game rooms may be open on Sunday only between the hours of 1:00 p.m. and 11:00 p.m.

(C) No play on any game shall be allowed during the times when game rooms are required by this subchapter to remain closed.

(D) All game rooms shall be operated only on the ground floor of buildings, and plate glass windows shall be in those parts of the building facing any street, so that a clear view inside may be had from the street.

(E) No screens, curtains, blinds, partitions, or other obstructions shall be placed between the entrance to the room where games are played and the rear wall of the room so that a clear view of the interior may be had from the street.

(F) No loud noises or music shall be allowed to emanate beyond the licensed premises.

(G) There must be an adult 18 years of age or older managing the business and must, at all times, be on the premises during hours of operation.

(H) Law enforcement officers shall have full access to the premises during operating hours.

(Ord. passed - -) Penalty, see § 10.99

§ 113.20 REVOCATION OF LICENSE.

After giving the operator of a game room adequate notice and an opportunity to be heard, the Town of Princeton Board of Commissioners may revoke the license of any game room operator who:

(A) Violates the provisions of §§ 113.18 or 113.19; or

(B) Is convicted of unlawfully selling alcoholic beverages or narcotic drugs or a gambling offense.
(Ord. passed - -)

POOL HALLS

§ 113.35 MINOR PLAY PROHIBITED IN POOL ROOMS.

No person or owner of any pool room or billiard room shall allow any person under 18 years of age to play at games or to loiter in public pool rooms in the Town of Princeton.

(Prior Code, Ch. H, Art. II, § 14) Penalty, see § 10.99

