

**ORDINANCE**  
**TO AMEND, RE-ORDAIN AND RE-ENACT SECTION 14-19 OF THE CODE OF THE CITY OF CHARLOTTESVILLE (1990), AS AMENDED, TO CLARIFY THE BUSINESSES SUBJECT TO TAXATION AT THE RATE SPECIFIED WITHIN SUBCLASSIFICATION “H” OF SECTION 14-19.**

**WHEREAS** the Supreme Court of Virginia has determined that the City’s Business License Ordinance Classification of “any other repair, personal or business service not specifically included in any other subclassification under this section” was insufficient to subject certain businesses (such as authors) engaged in business activity of a potentially non-service nature and that were not explicitly addressed in Section 14-19 of the City Code;; and

**WHEREAS** the Supreme Court of Virginia determined that the City’s current Business License Ordinance does not contain a suitable alternative license category for authors and other businesses that potentially could be considered to be engaged in non-service business activities; and

**WHEREAS** the work of writers and authors and other persons engaged in activities that may be considered non-service in nature is without question within the scope of the definition of “business” set forth within City Code Section 14-2 and the business license provisions of Chapter 37 of Title 58.1 of the Code of Virginia; and

**WHEREAS** the business of writers, authors and other businesses potentially deemed by the Supreme Court to be of a non-service nature should be subject to the business license provisions of the Charlottesville City Code; now, therefore,

**BE IT ORDAINED** by the Council of the City of Charlottesville, Virginia, that Section 14-19 of the Code of the City of Charlottesville, 1990, as amended, is hereby amended, re-ordained, and re-enacted, as follows:

**CHAPTER 14. LICENSES**

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**Sec. 14-19. Class IV: Repair, personal, business and other services, and all other businesses and occupations not specifically listed, excepted, exempted in this chapter.**

(a) *Generally.* Persons engaged in furnishing repair, personal or business services, or any other business or occupation not specifically listed, excepted, or exempted in this chapter, not taxable under Classes I, II or III, are classified as Class IV businesses for license tax purposes. Such persons shall obtain a city business license and shall pay an annual license tax at the rate specified for their particular subclassification as set forth in this section.

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(i) *Subclassification H.* The following types of businesses shall obtain a city business license and shall pay an annual license tax of thirty-six cents (\$0.36) per one hundred dollars (\$100.00) of gross receipts:

(1) Advertising distributors.

- (2) Auctioneers, excluding court appointed Commissioners or receivers and administrators, executors, guardians, trustees and other fiduciaries while acting in a fiduciary capacity.
- (3) Billboard rentals.
- (4) Book sales agents, coupon book sellers or agents, and other agents not included in any other classification under this article.
- (5) Commission merchants other than real estate.
- (6) Detectives and detective agencies, and security guards.
- (7) Livestock brokers.
- (8) Preparation and sale of city directories.
- (9) Raising and preparation of laboratory animals.
- (10) Vehicles with loudspeakers.
- (11) Pawnbrokers.
- (12) Any other repair, personal or business service, or other business or occupation not specifically included in any other subclassification under this section.
- (13) Writers and authors.