
PART SEVEN — BUSINESS AND TAXATION CODE

ARTICLE 725 License Taxes

- 725.01 License required; fees.**
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CROSS REFERENCES

Taxation generally—see WV Code 8-13
Authority to tax—see WV Code 8-13-4, 11-12-4
Collection of taxes—see WV Code 8-13-15 *et seq.*
Contractors—see WV Code 11-12-19

725.01 License required; fees.

No person, firm or corporation which requires a West Virginia State License shall within the Town of Harpers Ferry, conduct, own or operate any business, occupations, trades, commercial ventures, or terms of art as defined herein and in the West Virginia Code, and shall have the meaning given to them in West Virginia Code without first obtaining a Town license. When there is more than one such meaning they shall have the meaning given in the sections of the West Virginia Code imposing any State license tax correlative to the Town's license tax. (Amended 10-12-1999.)

- (a) Establish, operate or maintain any store known as a "Special" store and being one in which goods, wares, merchandise of any kind except cigarettes, tobacco products and soft drinks are purchased, ordered, sold or offered for sale, either at retail or wholesale, and which contains no coin operated devices owned and operated by the store proprietor, without further qualifications, and fee for which Town license shall be fifteen dollars (\$15.00) per year, payable in advance.
- (b) Establish, operate or maintain any store known as "General" store and being one in which goods, wares, merchandise of any kind are purchased, ordered, sold or offered for sale, either at retail or wholesale, and the fee for which Town license shall be fifteen dollars (\$15.00) per year, payable in advance.
- (c) Keep or maintain any newspaper machine within a structure, fifteen dollars (\$15.00) per year for the first such machine at such location and five dollars (\$5.00) per year for each additional such machine at such location.
- (d) Sell, offer or expose for sale at retail non-intoxicating beer for which a West Virginia State license has already been obtained, the Town license fee for which shall be one hundred dollars (\$100.00) per year at each such store location where beer is offered for sale.
- (e) Distribute or sell such beer at wholesale from a specific warehouse or other location in the Town, the Town fee for which shall be two hundred and fifty dollars (\$250.00) per year.
- (f) Keep for public use or resort a bowling alley, billiard table, pool table, bagatelle table establishment, the Town license fee for which shall be fifteen dollars (\$15.00) per year for the first such table or alley at such location and five dollars (\$5.00) per year for each additional such table at such location.
- (g) Act as a hawker or peddler offering for sale manufactured products or commodities not raised by himself or made by himself personally, the Town license fee for which shall be ten dollars (\$10.00) per year.

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- (h) Act as a junk dealer or agent of a junk dealer, the Town license fee for which will be (\$10.00 per year.
- (i) Exhibit any circus or carnival, except under the auspices of a town volunteer fire department, religious or charitable organization, the Town license fee for which shall be twenty-five dollars (\$25.00) per day that the same is open for exhibit.
- (j) Act as a fortune teller, palmist, phrenologist, spiritualist, medium, clairvoyant, mind reader, or perform any similar art or profession of telling the past or forecasting the future, the town license fee for which shall be one hundred dollars (\$100.00) per year or if a lesser period is supplied for, the fee shall be ten dollars (\$10.00) per month and for any fraction thereof, the same minimum amount.
- (k) Act as a pawnbroker, or offer to act as such, the Town license fee for which shall be seventy-five dollars (\$75.00) per year.
- (l) Sell, offer or expose for sale merchants trading stamps, premium stamps or certificates of like nature, or undertake to redeem such stamps or certificates in money or goods, the Town fee for which shall be one hundred dollars (\$100.00) per year.
- (m) Operate a motion picture theater, or otherwise give public plays or shows to which admission is charged, except under the auspices of a religious, or charitable organization, or school, the Town license fee for which shall be fifteen dollars (\$15.00) per year.
- (n) Operate a collection agency, the Town fee for which shall be fifty dollars (\$50.00) per year.
- (o) Operate an employment agency, the Town fee for which shall be fifty dollars (\$50.00) per year.
- (p) Being a corporation chartered or organized under the laws of any other state except West Virginia, except life insurance corporations, carry on the business of such corporation through an agent or otherwise, the Town license fee for which shall be twenty-five dollars (\$25.00) a year.
- (q) The license fee for any profession, trade, or business not otherwise listed herein is fifteen dollars (\$15.00) per year.

725.02 Scope.

Whereas the above designated business, and the licensing thereof by the Town, come within the police powers of the Town corporation, such license fees shall apply to and be required of any such business located within one mile of the corporation limits, even though actually situated outside such limits, except where such corporation is within the bounds of another municipal corporation. (Passed 8-6-1957.)

725.03 Proration of fees.

The license fees stated shall be the minimum fees payable, regardless of the fractional part of a year by desired applicant. (Passed 8-6-1957.)

725.04 Duration.

License years except for the first shall be from July 1 through June 30 of the following year. The first year shall end June 30, 1958. (Passed 8-6-1957.)

725.99 Penalty.

- (a) Every violation of this article shall be punishable by a fine of one hundred dollars (\$100.00) as a minimum to not more than five hundred dollars (\$500.00) as a maximum, and in addition such violators may be imprisoned not more than ten days in County Jail, and such violators will still be required to obtain such license and pay such

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fees as specified in the article, plus an additional penalty of ten percent (10%) thereof, for their delinquency. (Passed 8-6-1957. Amended 11-14-2005.)

- (b) (2) Upon conviction for a second offense, a fine of not less than five hundred dollars (\$500.00) as a minimum to not more than one thousand dollars (\$1,000.00) as a maximum, and in addition such violators may be imprisoned not more than thirty days in the County Jail. (Passed 11-14-2005.)