TITLE VI: LICENSING AND REGULATION

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CHAPTER 60: LICENSE TAX

Section

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Statutory reference:

License taxes, see G.S. 160A-211

Specification of whether a city or town may levy a license tax on businesses taxed under Schedule B of the Revenue Act of 1939, see G.S. 105, Art. 2

General Provisions

§ 60.01 LICENSE TAX LEVIED; DURATION.

- (A) There are hereby levied, prescribed, and ordained municipal license taxes on certain persons trading or doing business within the town, to be collected by the Tax Collector of the town, in the amounts mentioned in this chapter.
- (B) All licenses issued under this chapter shall be issued for a period of 12 months, as of July 1 of each year, and shall expire on June 30 of the following year; provided, that any license issued after January 31 and prior to June 30 of any year shall expire on June 30 of the year such license is due, and the Tax Collector shall collect therefore one-half of the amount of such annual license. (Penalty, see § 10.99

Statutory references:

License year; license proration, see G.S. § 105-33(c) Collection of license tax, see G.S. § 105-33(i)

§ 60.02 TAX COLLECTOR; DUTIES.

- (A) The Tax Collector is designated as the proper town official to collect license taxes and to issue licenses.
- (B) The Tax Collector shall make any investigation necessary to determine the tax liability of persons engaged in business within the town. If necessary, the Tax Collector is authorized to enter on the premises of any business during normal business hours for the purpose of determining whether this chapter has been complied with.

Cross-reference:

Tax Collector's duties, see § 21.03

LICENSE TAX § 60.02

§ 60.03 LICENSE TAX SCHEDULE.

The amount of the tax levied, prescribed and ordained on each person conducting or carrying on within the town the following trades or businesses shall be as follows; provided, that unless specified otherwise, such taxes shall be annual taxes:

Beer, on premises:	\$15.00
Beer, off premises:	5.00
Billiard and pool tables: per table	25.00
Dry Cleaners (out of town firms doing business in town)	10.00
Pinball machines & video gamesper machine	10.00
Juke boxper box	5.00

§ 60.04 DELINQUENT PENALTIES.

- (A) It shall be unlawful for any person to engage in a business within this town on which a license tax is imposed by this chapter, without having paid the license tax specified in § 60.03 herein. Violators shall be guilty of a misdemeanor.
- (B) Any person conducting a taxable business in the town, on which the tax under this chapter has been due and unpaid for 60 days, shall pay a penalty of 10% in addition to such tax, and the further penalty of 1% per month for each month subsequent to such 60 days that such tax remains unpaid.
- (C) Equitable Remedies. In addition to the criminal remedies set forth in subsection (A) of this section and pursuant to G.S. 160A-175(d). the town may seek an injunction against any person who conducts a business in violation of this ordinance.
- (D) In addition to the remedies set forth above, the Town may use any means of collection provided by the N.C. General Statutes.
- (E) It shall be the duty of the Tax Collector to collect from such delinquent the full amount of such tax, together with such penalties.

§ 60.05 UNINVITED SOLICITATION.

The practice of going in and upon private residences in the town by solicitors, peddlers, hawkers, itinerant merchants, and transient vendors of merchandise, not having been requested or invited so to do by the owner or occupant of such private residences, for the purpose of soliciting orders for the sale of goods, wares, and merchandise or for the purpose of disposing of or peddling or hawking the same, except for those soliciting for a non profit or government organization is hereby declared to be unlawful and punishable as a misdemeanor.

Penalty, see § 10.99

CHAPTER 64: DANCE HALL ORDINANCE

Section

- 64:01 Authority
- 64:02 Public Dance Unlawful Without Permit.
- 64:03 Definition of Public Dance
- 64:04 Application for Permit
- 64:05 Investigation of Application and Report.
- 64:06 Action of Town Commissioners.
- 64:07 Dance Music
- 64:08 Hours of Termination of Dances.
- 64:09 Alcoholic Beverages Prohibited.
- 64:10 Revocation of Permit.
- 64:11 Penalty.
- 64:12 Exemptions
- 64:13 Effect of Invalidity of One Section.

§ 64.01 AUTHORITY.

This ordinance is enacted under and by virtue of the authority vested in the Town Of Woodland and by its charter and the laws of the State of North Carolina, particularly G. S. 160A-181.

§ 64.02 PUBLIC DANCE UNLAWFUL WITHOUT PERMIT.

Except as herein provided, it shall be unlawful for any person, persons, firm, corporation or organization to have, hold or conduct a public dance within the Town of Woodland unless and until a permit therefore has been granted by the Town of Woodland as hereinafter provided.

§ 64.03 DEFINITION OF PUBLIC DANCE.

For the purpose of this ordinance, a public dance is defined as any form of entertainment or amusement at which dancing is permitted and the privilege of dancing is depended upon the payment of a paid admission, cover charge, minimum charge or any other payment of money of thing of value.

§ 64.04 APPLICATION FOR PERMIT

- A. Applicants for a permit under this ordinance shall file with the Town Clerk of the Town of Woodland a sworn application in writing addressed to the Town Commissioners of Woodland on a form to be furnished by the Town Clerk, which form shall require, but not be limited to, the following information:
 - 1. Name and address of applicant.
- 2. Address of dance hall and the date and time that dancing will be permitted at such address.
- 3. The charge that is to be made for the privilege of dancing and or admission at such time and place.

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- 4. A statement as to whether the applicant has been convicted of any crime or charged with the violation of any crime involving moral turpitude or the violation of any laws or ordinances involving the sale and or consumption of drugs and / or alcoholic beverages and, if so, a detailed statement of the nature and disposition of the charges.
- 5. A statement that the applicant will furnish the Town Clerk with such additional information pertaining to the applicant and application as may be requested by the Town Clerk.
- B. Said application shall be filed with the Town Clerk at least two weeks prior to the date of proposed dance to be had, held or conducted, and said application at the time of filing with the Town Clerk shall be accompanied by the payment of a Ten Dollar (\$10.00) fee to defray the cost of investigating the application and / or issuing the permit, and said fee shall be retained by the Town of Woodland regardless of whether or not a permit is issued pursuant to this ordinance.

§ 64.05 INVESTIGATION OF APPLICATION AND REPORT.

The Town Commissioners shall make or cause to be made an investigation of the applicant and application, which shall include but shall not be limited to the character and morals of the person or persons requesting said permit and the entertainers and / or orchestra who proposed to perform at the public dance for which a permit is sought. The Town Commissioners reserve the right to inspect any premises in which the public dance is proposed to be held or conducted for fire, health and safety conditions.

§ 64.06 ACTION OF TOWN COMMISSIONERS.

- A. Upon receiving the application and report as hereinbefore provided, The Town Commissioners shall review the same. Unless the Town Commissioners find a fact that the granting of that permit will be contrary to the health, safety, welfare or morals of the residents of the Town of Woodland, the permit shall be granted; otherwise, it shall be denied, the Town Commissioners shall use to be recorded in the minutes of the meeting the facts found by it supporting its decision that the granting of the permit could be contrary to the health, safety, welfare or morals of the residents of the Town of Woodland.
- B. The granting of the permit by the Town Commissioners, as hereinbefore provided, may be conditioned upon the following:
- 1. That the applicant did make a payment of Ten Dollar (\$10.00) for the permit, which shall be issued by Town Clerk of the Town of Woodland.
- 2. That the applicant furnish adequate police protection, as recommended by the Town Board, and the payment of such fee, as may he necessary to hire such personnel, approved by the Town Board, as the Town Board deems necessary to supervise and maintain law and order and public safety at said dance.
- 3. Such other reasonable conditions as may be imposed by the Town of Woodland for the protection of the health, safety, welfare or morals of the residents of the Town of Woodland.

§ 64.07 DANCE MUSIC

. Music machines, orchestras or any other device producing music for dancing shall not be played in such manner or at such times during the day or night so as to cause a public nuisance. All such dances or

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amusements shall comply with all other ordinances of the Town of Woodland regarding the hours and days during which the loud playing of music is prohibited.

§ 64.08 HOURS OF TERMINATION OF DANCES.

All dances had, held or conducted pursuant to permits issued under this ordinance shall terminate on or prior to the following hours:

1:00 A. M. -

Monday through Friday

12:00 Midnight -

Saturday

No permit shall be issued for a dance to commence on Sunday.

§ 64.09 ALCOHOLIC BEVERAGES PROHIBITED

It shall be unlawful for any person to carry into any public dance any beer, wine, whiskey, or other alcoholic beverage, or on to the premises of or adjacent to the place where such dance is held, had or conducted, unless requirements of the General Statutes of North Carolina are met.

§ 64.10 REVOCATION OF PERMIT.

Any person operating a public dance in violation of this ordinance shall be subject to having the permit for such dance revoked by the Town Commissioners of Woodland. Such permit may be revoked by the Town Commissioners after the owner or operator has been notified by the Town Board of Commissioners or Town Policeman that the dance is not being properly operated in accordance with the terms and provisions of this ordinance.

§ 64.11 PENALTY

Any person found guilty of violating this ordinance shall be guilty of a misdemeanor and shall be fined not exceeding Fifty Dollars (\$50.00) or imprisonment, not exceeding thirty (30) days and each day the violation exists shall be considered a separate offense.

§ 64.12 EXEMPTIONS

The provisions of this ordinance shall not apply to a dance that is sponsored by and held on the premises of a bona fide private club for which admission is governed by membership, including the payment of dues. Except as hereinafter provided, the provisions of this ordinance shall not apply to dances or other amusements actually promoted and managed by any bona fide civic, patriotic or fraternal club, church, private or public school, or any other charitable organization where the net proceeds derived from the same are used exclusively for said civic, patriotic or fraternal club, school or organization and the charitable purposes of such organization; provided, however, that the mere sponsorship of a dance or other amusement by such civic, patriotic or fraternal club, school or organization shall not be deemed to exempt such dance or other amusement as provided in this section, but the exemption shall apply only when the dance or amusement is actually managed and conducted by said civic, patriotic or fraternal club, school or other organization and the proceeds are used as hereinbefore required; and provided further that such civic, patriotic or fraternal club, school or other organization shall apply to the Town Clerk And secure a charity permit, which shall show upon its face that the applicant is exempt from this ordinance.

§ 64.13 EFFECT OF INVALIDITY OF ONE SECTION.

Should Any section or provision of this ordinance be decided by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the ordinance as a whole or any part thereof other than the part so decided to be unconstitutional or invalid.

CHAPTER 66: TATTOO AND MASSAGE PARLOR LICENSE

§ 66.01 TATTOO AND MASSAGE PARLOR LICENSE.

Section 1. Prior to obtaining a privilege license to operate a Tattoo and Massage Parlor the applicant must:

- A. Meet all applicable regulations as specified in the Town of Woodland Zoning Ordinance.
- B. Acquire and maintain sterilization and other health equipment which will guarantee no transmission of disease or certified by the County and State Health Department.
- C. Obtain a certified letter from the County Health Department, for the applicant as well as any employees, stating that he or she is in good health and has no communicable disease.
 - D. Pay a fee of \$1,000.00 for privilege license to operate said business.