

CHAPTER IV: FINANCE AND TAXATION

Article

- 1. IN GENERAL**
- 2. OCCUPATIONAL LICENSES, TAXES AND REGULATIONS**
- 3. PAWNBROKERS**
- 4. PEDDLING AND SOLICITING**
- 4A. REGULATION OF STREET SOLICITORS**
- 5. POOL, BILLIARD TABLES AND OTHER TABLES, BOWLING ALLEYS AND OTHER ALLEYS**
- 6. TAXICABS**
- 7. GARAGE SALES**
- 8. PRIVILEGE LICENSE TAX FOR ELECTRONIC GAMING OPERATIONS**

CHAPTER IV: FINANCE AND TAXATION
ARTICLE 1: IN GENERAL

Section

- 4-1.1 Purchasing procedure for disbursement
- 4-1.2 Same purchase order
- 4-1.3 Same countersignatures upon all drafts
- 4-1.4 Schedule of fees and license taxes incorporated by reference
- 4-1.5 Power to regulate; franchise

' 4-1.1 PURCHASING PROCEDURE FOR DISBURSEMENT.

(A) In accordance with the Local Government Budget and Fiscal Control Act, no bill or claim against the town may be paid unless it has been approved by the officer or employee responsible for the function or agency to which the expense is charged. No check or draft of the town shall be valid unless it bears on its face the certificate of the Clerk-Treasurer as follows:

This disbursement has been approved as required by the Local Government Budget and Fiscal Control Act.

(B) No contract, agreement or purchase order shall be valid unless it bears the Clerk-Treasurer's certificate as follows:

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

(1989 Code, ' 7-1; 2003 Code, ' 4-1.1)

Charter reference:

Purchase procedure, see ' 4.9

Statutory reference:

For such act, see G.S. ' 159-28

' 4-1.2 SAME PURCHASE ORDER.

(A) Before any order is given for items to be paid by the town, or any purchase made by any town employee, a purchase order must first be obtained from the Clerk.

(B) Any town employee purchasing goods without a purchase order from the Clerk will be held responsible for the cost of the goods.

(C) This section shall not apply to purchases of an amount set from time to time by the Town Manager.

(1989 Code, ' 7-2; 2003 Code, ' 4-1.2)

' 4-1.3 SAMECCOUNTERSIGNATURES UPON ALL DRAFTS.

All checks and drafts issued by the town, regardless of amount, must be signed by the Clerk-Treasurer and countersigned by the Mayor or a member of the Board.

(1989 Code, ' 7-3; 2003 Code, ' 4-1.3)

Statutory reference:

Dual signatures required on checks, see G.S. ' 159-25

' 4-1.4 SCHEDULE OF FEES AND LICENSE TAXES INCORPORATED BY REFERENCE.

The schedule of fees and license taxes shall be maintained in the office of the Town Tax Collector and shall be open for public inspection. The schedules are incorporated herein by reference and made a part hereof as if set out in full herein.

(1989 Code, ' 11-16; 2003 Code, ' 4-1.4) (Ord. passed 6-7-2011)

' 4-1.5 POWER TO REGULATE; FRANCHISE.

The Board of Commissioners may regulate and supervise the operation of all public utilities and quasi-public utilities operating or doing business within the town to the end that all citizens of the town shall receive from the public utilities and quasi-public utilities, equal treatment, good service and just and reasonable rates, and to grant or refuse franchises or privileges to the utilities and to regulate the erection and location of all poles and ancillary structures in the town and to require that all wires, pipes and conduits be placed underground and to regulate the same; provided that, the regulations shall not be in contravention of the general laws of the state applicable to the utilities, as the same are now or may hereafter be enacted.

(2003 Code, ' 4-1.5)

CHAPTER IV: FINANCE AND TAXATION
ARTICLE 2: OCCUPATIONAL LICENSES, TAXES AND REGULATIONS

Section

4-2.1	Definitions
4-2.2	License tax levied
4-2.3	Tax Collector=s duties
4-2.4	License periods; due date
4-2.5	Application; false statement thereon
4-2.6	Proration of tax; seasonal business
4-2.7	Multiple businesses
4-2.8	Separate place of business
4-2.9	Display of license
4-2.10	Change in place of business
4-2.11	No abatement of tax
4-2.12	Effect of license
4-2.13	Exemptions
4-2.14	Unlawful to conduct business without a license
4-2.15	Collection of unpaid tax

Cross-reference:

Franchises, see page A-3

Statutory reference:

Authority, see G.S. ' ' 160A-194, 160A-211, 160A-211.1

4-2.1 DEFINITIONS.

As used in this article, the following terms shall have the respective meanings ascribed to them.

BUSINESS. Any trade, occupation, profession, business, franchise or calling of any kind subject by the provisions of this article to a license tax.

ENGAGED or ENGAGING. A person is engaged in business within the town when the person engages in business activity of any type, either as owner or operator of the business:

- (1) By maintaining a business location within the town;
- (2) By soliciting business within the town; or
- (3) By picking up or delivering merchandise or performing services within the town.

SEASONAL IN NATURE. A business is **SEASONAL IN NATURE** when it is taxed by this article on an annual basis, but is operated within the town for less than six months of the year. (1989 Code, ' 11-1; 2003 Code, ' 4-2.1)

' 4-2.2 LICENSE TAX LEVIED.

A license tax is hereby levied on the privilege of engaging in any business which is listed in the schedule of license taxes contained in ' 4-1.4. Any person so engaged in business shall be responsible for making certain that the applicable license tax is paid. (1989 Code, ' 11-2; 2003 Code, ' 4-2.2)

' 4-2.3 TAX COLLECTOR=S DUTIES.

(A) The Town Tax Collector is hereby designated as the proper town official to collect license taxes and to issue privilege licenses.

(B) The Tax Collector shall make any investigation necessary to determine the tax liability of persons engaged in business. If necessary, the Tax Collector is authorized to enter upon the premises of any business during normal business hours for the purpose of determining whether there has been compliance with this article. (1989 Code, ' 11-3; 2003 Code, ' 4-2.3)

' 4-2.4 LICENSE PERIODS; DUE DATE.

(A) Unless otherwise provided in the schedule of taxes set forth in this article, each privilege license issued shall cover the 12-month period beginning July 1 of each calendar year and ending June 30 of the subsequent calendar year.

(B) The privilege license tax is due on July 1 of each year. If, however, a person begins a business after July 1, the tax for that year must be paid before the business is begun. (1989 Code, ' 11-4; 2003 Code, ' 4-2.4)

' 4-2.5 APPLICATION; FALSE STATEMENT THEREON.

(A) Every person desiring to obtain a license for the privilege of engaging in a business within this town shall make application therefor in writing to the Tax Collector. The application, to be made on a form provided by the Tax Collector, shall contain the following information:

- (1) Name and nature of the business for which the license is sought;
- (2) The address where the business is conducted and a mailing address for the business, if different;
- (3) The name and address of the person filling out the application and his or her relationship to the business;
- (4) The gross receipts of the business for the most recently completed tax year, if applicable; and
- (5) Any other information which the Tax Collector deems necessary.

(B) Any person who willfully makes a false statement on a license application shall be guilty of a misdemeanor and, upon conviction, shall be punished as provided in ' 1.8. (1989 Code, ' 11-5; 2003 Code, ' 4-2.5)

' 4-2.6 PRORATION OF TAX; SEASONAL BUSINESS.

(A) Except when a tax is based on gross receipts or unless otherwise specifically provided in the Code, if a business is begun after January 31st but before July 1st, the tax shall be one-half of the amount otherwise due.

(B) Except when a tax is based on gross receipts, a person engaged in a business which is seasonal in nature is liable for one-half of the amount of tax otherwise due. (1989 Code, ' 11-6; 2003 Code, ' 4-2.6) (Ord. passed 6-7-2011)

' 4-2.7 MULTIPLE BUSINESSES.

If a person is engaged in more than one business made subject to a license tax under this article, that person shall pay the license tax provided in the tax schedule in this article for each business, even if the businesses are conducted at the same business location. (1989 Code, ' 11-7; 2003 Code, ' 4-2.7)

' 4-2.8 SEPARATE PLACE OF BUSINESS.

(A) Unless otherwise provided by state law or by the tax schedule in this article, if a person engages in a business in two or more separate places, a separate license tax shall be required for each place of business.

(B) For purposes of this section, if a person engages in the same business at two or more locations within the municipality, which locations:

- (1) Are contiguous;

(2) Communicate with and open directly into each other; and

(3) Are operated as a unit, the person is liable for only one license tax.

(1989 Code, ' 11-8; 2003 Code, ' 4-2.8)

' 4-2.9 DISPLAY OF LICENSE.

Each person issued a license under this article shall post the license in a conspicuous place in the person=s regular place of business. If there is no regular place of business, the license shall be kept where it may be inspected at appropriate times by the Municipal Tax Collector. If a machine or other item of personal property is licensed, the license shall be affixed to the machine or item.

(1989 Code, ' 11-9; 2003 Code, ' 4-2.9)

' 4-2.10 CHANGE IN PLACE OF BUSINESS.

(A) If a person who has obtained a license for a business taxed under this article desires to move from one business location to another within the municipality, the license which has been issued shall be valid for the remainder of the license year at this new location, and no additional tax needs be paid.

(B) Within a reasonable time after the change in location, however, the person shall inform the Tax Collector of the change in address.

(1989 Code, ' 11-10; 2003 Code, ' 4-2.10)

' 4-2.11 NO ABATEMENT OF TAX.

If a licensee discontinues a business before the end of the period for which the license was issued, the license tax shall not be abated, nor shall a refund of any part of the license tax be made.

(1989 Code, ' 11-11; 2003 Code, ' 4-2.11)

' 4-2.12 EFFECT OF LICENSE.

The issuance of a license under this article does not authorize the carrying on of a business for which additional licenses or qualifications are required by state or local law, nor does the issuance of a license prevent the municipality from enacting additional regulations applicable to the licensee.

(1989 Code, ' 11-12; 2003 Code, ' 4-2.12)

' 4-2.13 EXEMPTIONS.

(A) Any person who engages in business for religious, educational or charitable purposes shall be exempt from paying any privilege license tax levied by this article.

(B) Any business or profession exempted from municipal taxation as detailed in G.S. ' ' 105-33 through 105-109 shall be exempt from paying any privilege license tax levied by this article. (1989 Code, ' 11-13; 2003 Code, ' 4-2.13)

' 4-2.14 UNLAWFUL TO CONDUCT BUSINESS WITHOUT A LICENSE.

(A) It shall be unlawful for any person to engage in a business within the town upon which a privilege license tax is imposed by this article, without having paid the license tax specified in ' 4-2.15. Each day that a person engages in business in violation of this section constitutes a separate offense.

(B) The municipality may seek an injunction against any person engaging in business in violation of this section.

(C) A conviction under this article does not relieve a person of liability for the license taxes imposed by this section. (1989 Code, ' 11-14; 2003 Code, ' 4-2.14)

' 4-2.15 COLLECTION OF UNPAID TAX.

(A) If a person begins or continues to engage in a business taxed under this article without payment of the required privilege license tax, the Tax Collector may use either of the following methods to collect the unpaid tax:

(1) The remedy of levy and sale or attachment and garnishment, in accordance with G.S. ' 160A-207; or

(2) The remedy of levy and sale of real and personal property of the taxpayer in accordance with G.S. ' 105-109(e).

(B) Any person who begins or continues to engage in a business taxed under this article without payment of the tax is liable for an additional tax of 5% of the original tax due for each 30 days or portion thereof that the tax is delinquent. (1989 Code, ' 11-15; 2003 Code, ' 4-2.15)

CHAPTER IV: FINANCE AND TAXATION
ARTICLE 3: PAWNBROKERS

Section

4-3.1	Definitions
4-3.2	License required
4-3.3	Issuance of license; fees
4-3.4	Compliance with laws
4-3.5	Revocation of pawnbroker=s license
4-3.6	Record keeping requirements

' 4-3.1 DEFINITIONS.

As used in this article, the following terms shall have the respective meanings ascribed to them.

PAWN* or *PAWN TRANSACTION. A written bailment of personal property as security for debt, redeemable on certain terms within 180 days, unless renewed, and with an implied power of sale on default.

PAWNBROKER. A person engaged in the business of lending money on the security of pledged goods and who may also purchase merchandise for resale from dealers and traders.

PAWNSHOP. The location at which, or the premises in which, a pawnbroker regularly conducts business.

PERSON. Any individual, corporation, joint venture, association or any other legal entity, however organized.

PLEGGED GOODS. Tangible personal property which is deposited with, or otherwise delivered into, the possession of a pawnbroker in the course of his or her business in connection with a pawn transaction.

PURCHASE. Any item purchased from an individual for the purpose of resale whereby the seller no longer has a vested interest in the item.

(2003 Code, ' 4-3.1)

Statutory reference:

Similar provisions, see G.S. ' 91A-3

' 4-3.2 LICENSE REQUIRED.

(A) No person, firm or corporation shall establish or operate a pawnbroker business without first having applied for and been granted the license provided by this section.

(B) Every application for a pawnbroker=s license shall be upon a form approved by the Town Manager and shall be filed with the Tax Collector. Each application shall be made under oath and shall contain the following information:

(1) The name and address of the person and, in the case of a firm or partnership, the names and addresses of the persons comprising the firm or of the officers of a corporation;

(2) The name of the business and the street address and mailing address where the business is to be operated;

(3) A statement indicating the amount of net assets or capital proposed to be used by the applicant in operation of the business. This statement shall be accompanied by an unaudited statement from an accountant or certified public accountant verifying the information contained in the accompanying statement;

(4) An affidavit by the applicant that he or she has not been convicted of a felony; and

(5) A certificate from the Chief of Police, Sheriff of the county or the State Bureau of Investigation certifying that the applicant has not been convicted of a felony.

(C) The Town Clerk shall transmit a copy of the application to the Police Department for an investigative report; to the Building Inspector for a determination as to compliance with building regulations; to the Town Planner for a determination as to compliance with zoning regulations (see ' ' 8-3.3.5 and 8-3.8.53 of the zoning article of this code for regulations); and to the Fire Department to determine compliance with laws relating to fire protection. These departments shall report back to the Town Clerk within a reasonable period of time not to exceed 30 days.

(D) An application in proper form shall be placed on the agenda of the first regular Board meeting after completion of the reports and for which the normal agenda deadline date can be met.

(E) To be eligible for a pawnbroker=s license, an applicant must:

(1) Be of good moral character; and

(2) Not have been convicted of a felony within the last ten years.

(2003 Code, ' 4-3.2) (Amended 6-1-2010)

Statutory reference:

Municipal license required, see G.S. ' ' 91A-1 et seq.

' 4-3.3 ISSUANCE OF LICENSE; FEES.

(A) The Board of Commissioners may grant to the applicant as it may deem proper and who complies with all of the requirements of this article, a license authorizing the applicant to carry on the business of a pawnbroker, which license shall designate the place in which the business shall be carried on. The applicant shall pay a fee, in addition to any other fee or tax, in the sum of \$100 for the license.

(B) Before issuing a license, the Board shall be satisfied that the applicant is a suitable person to hold a pawnbroker=s license and that the location is a suitable place to hold the proposed license. To be a suitable place, the establishment shall comply with all the rules and regulations set out in G.S. Ch. 91A. Other factors the Board may consider in determining whether the applicant and the business location are suitable shall include all of the following:

(1) The application contains no misstatement of fact;

(2) The applicant conforms to all requirements of applicable Zoning, Building and Fire Prevention Codes;

(3) The applicant shall not have been convicted of a felony within a ten-year period preceding the filing of the application;

(4) Parking facilities and traffic facilities in the neighborhood;

(5) The recommendations of the Police Department; and

(6) Any other evidence that would tend to show whether the applicant would comply with the provisions of G.S. Ch. 91A and the applicable provisions of this code and whether the operation of the business at that location would be detrimental to the neighborhood.

(C) Upon approval of the application by the Board and upon receipt of the license fee, the Tax Collector shall issue a pawnbroker=s license to the applicant. The license shall be renewed annually by the licensee.

(D) (1) At the time of receiving the license, the applicant shall file with the Town Clerk a bond payable to the town in the amount of \$5,000 to be executed by the licensee and by two sureties or a surety company licensed to do business in the state, which shall be for the faithful performance of the requirements and obligations pertaining to the business so licensed.

(2) The town may sue for forfeiture of the bond upon breach thereof, and any other person who obtains a judgment against a pawnbroker and, upon which judgment execution is returned unsatisfied, may maintain an action in his or her own name upon the bond to satisfy the judgment.

(1989 Code, ' 11-22; 2003 Code, ' 4-3.1)

' 4-3.4 COMPLIANCE WITH LAWS.

The licensee shall operate the business at all times in accordance with G.S. Ch. 91A and the various ordinances of the municipality.

(1989 Code, ' 11-23; 2003 Code, ' 4-3.4)

' 4-3.5 REVOCATION OF PAWNBROKER=S LICENSE.

A license issued pursuant to this article may be revoked by action of the Board for substantial abuses of this article or G.S. Ch. 91A. Before the Board revokes a license pursuant to this chapter, and before the Board considers an application for a license pursuant to this chapter, a written notice shall be sent to the licensee or applicant affected, by certified mail, return receipt requested, to the address listed on the application. The notice shall advise the affected party of a right to appear before the Board, with or without legal counsel, at a stated time and place at least ten days following the date of the notice for the purpose of presenting any evidence relevant to the revocation or application and for the purpose of cross-examining any person providing evidence against the respondent. A revocation hearing can be initiated by the Chief of Police or by the Town Board.

(2003 Code, ' 4-3.5)

' 4-3.6 RECORD KEEPING REQUIREMENTS.

(A) Every pawnbroker shall keep consecutively numbered records of each pawn transaction. The records shall correspond in all essential particulars to a detachable pawn ticket or copy thereof attached to the record.

(B) The pawnbroker shall, at the time of making the pawn or purchase transaction, enter upon the pawn ticket a record of the following information which shall be typed or written in ink and in the English language:

(1) A clear and accurate description of the property, including model and serial number if indicated on the property;

(2) The name, residence address, phone number and date of birth of the pledgor;

(3) The date of the transaction;

(4) The type of identification and identification number accepted from pledgor;

(5) Physical description of the pledgor;

(6) The amount of money advanced;

(7) The date and the amount due;

(8) All monthly pawn charges, including interest, annual percentage rate on interest and total recovery fee; and

(9) Agreed upon stated value between the pledgor and the pawnbroker in case of loss or destruction of pledged item. Unless otherwise noted, the stated value is the same as the loan value.

(C) The following shall be printed on all pawn tickets:

(1) The statement that "Any personal property pledged to a pawnbroker within this state is subject to sale or disposal when there has been no payment made on the account for a period of 60 days past maturity date of the original contract. No further notice is necessary";

(2) The statement that "The pledgor of this item attests that it is not stolen, has no liens or encumbrances and is pledged to sell or to pawn";

(3) The statement that "The item pawned is redeemable only by the bearer of this ticket or by identification of the person making the pawn"; and

(4) A blank line for the pledgor's signature or initials.

(D) The pledgor shall sign the pawn ticket and shall receive an exact copy of the pawn ticket, which shall be signed or initialed by the pawnbroker or an employee of the pawnbroker. These records shall be available for inspection and pickup each regular workday by the Chief of Police or his or her designee. These records shall be a correct copy of the entries made of the pawn or purchase transaction and shall be carefully preserved without alteration and shall be available during regular business hours.

(E) Except as otherwise provided in this section, any person presenting a pawn ticket for redemption is presumed to be entitled to redeem the property described by the ticket.

(2003 Code, ' 4-3.6)

CHAPTER IV: FINANCE AND TAXATION
ARTICLE 4: PEDDLING AND SOLICITING

Section

- 4-4.1 Definitions
- 4-4.2 Registration
- 4-4.3 Exemptions
- 4-4.4 Fees
- 4-4.5 Badge

Cross-reference:

Creation of noise by peddlers, see ' 7-5.2(N)

Statutory reference:

Authority, see G.S. ' 160A-178

' 4-4.1 DEFINITIONS.

As used in this article, the following terms shall have the respective meanings ascribed to them.

PEDDLER. Any person who transports goods from place to place and sells or offers for sale goods, or who, without traveling from place to place, sells or offers for sale any goods from any vehicle or device. Any person who separates the acts of sale and delivery for the purpose of evading the provisions of this article shall also be deemed a ***PEDDLER*** and is required to have a license under G.S. Ch. 131F.

SOLICITOR. Any person who travels from place to place taking or offering to take orders for the sale of goods for future delivery or for personal services to be performed in the future, whether or not samples are displayed or money is collected in advance, and any person who uses or occupies any building or premises for the sole purpose of taking or offering to take orders for the sale of goods for future delivery or for personal services to be performed in the future, whether or not samples are displayed or money is collected in advance, is required to have a license under G.S. Ch. 131F.

TRANSIENT VENDOR. Any person who engages in a temporary business of selling and delivering goods and who, for this purpose, uses or occupies any building or premises; provided, however, that, no person shall be relieved from complying with the provisions of this article merely by conducting a transient business in association with any permanently established merchant and is required to have a license under G.S. Ch. 131F.

(1989 Code, ' 11-30; 2003 Code, ' 4-4.1) (Amended 9-5-1995)

' 4-4.2 REGISTRATION.

Each person doing business as a peddler, solicitor or transient vendor shall file with the Chief of Police, on a form to be provided for the purpose, a statement setting forth the following information:

(A) Name and address of individual filing statement;

(B) Name and address of principal or employer if individual is an agent or employee;

(C) Credentials showing relationship of agent or employee;

(D) Description of individual filing statement including height, weight, sex, age, color and distinguishing characteristics, if any;

(E) The goods to be sold or offered for sale or the type of services to be rendered;

(F) The period of time during which the business will be carried on; and

(G) Description of automobile or other vehicle to be used in the business, including the make, model, body style, color and license number.

(1989 Code, ' 11-31; 2003 Code, ' 4-4.2)

' 4-4.3 EXEMPTIONS.

This section does not apply to any peddler, solicitor or transient vendor participating by permit or invitation in a festival or event sponsored in whole or in part by the town which does not last for more than seven consecutive days.

(2003 Code, ' 4-4.3) (Adopted 9-5-1995)

' 4-4.4 FEES.

The Town Board shall establish fees for a daily license. This is subject to change by the action of the Town Board.

(2003 Code, ' 4-4.4) (Adopted 9-5-1995)

' 4-4.5 BADGE.

(A) The Chief of Police shall issue to each person filing the statement required in this article, a badge substantially as follows:

Town of Mocksville, North Carolina

No. _____

SOLICITOR=S BADGE

_____ has registered with the Chief
of Police as required by ordinance.

(Date) _____
_____ Chief
of Police

(B) During the time the person is engaged in soliciting, the badge shall be worn on the front of the person=s outer garment in a manner as to be conspicuous.
(1989 Code, ' 11-32; 2003 Code, ' 4-4.5) (Amended 9-5-1995)

CHAPTER IV: FINANCE AND TAXATION
ARTICLE 4A: REGULATION OF STREET SOLICITORS

Section

- 4A.1 Intent
- 4A.2 Roadway solicitation prohibited
- 4A.3 Conflict

‘ **4A.1 INTENT.**

The purpose of this article is to prohibit the solicitation of occupants of vehicles on streets and highways and to thereby regulate vehicular and pedestrian flow and to promote roadway safety.
(Amended 11-3-2009)

‘ **4A.2 ROADWAY SOLICITATION PROHIBITED.**

(A) It shall be unlawful for any person to stand on any street, highway or right-of-way, excluding sidewalks, within the town, while soliciting or attempting to solicit any employment, business or contributions from the driver or occupants of any vehicle.

(B) This section shall not apply to emergency repairs or services requested by the operators of the vehicles.

(C) Any person in violation of this section shall be guilty of a misdemeanor and, upon conviction, shall be fined not more than \$50 or imprisoned for not more than seven days.
(Amended 11-3-2009)

‘ **4A.3 CONFLICT.**

If there is a conflict between the provisions of this article and Article 4, the provisions of this article shall prevail.
(Amended 11-3-2009)

CHAPTER IV: FINANCE AND TAXATION
ARTICLE 5: POOL, BILLIARD TABLES AND OTHER TABLES, BOWLING
ALLEYS AND OTHER ALLEYS

Section

4-5.1	LicenseCrequired; expiration; non-transferable
4-5.2	SameCapplication
4-5.3	SameCdenial
4-5.4	SameCform and content; display
4-5.5	SameCrevocation
4-5.6	Prohibited acts
4-5.7	Rules for operation of pool and billiard rooms
4-5.8	Licensee responsible for agents and employees

' 4-5.1 LICENSECREQUIRED; EXPIRATION; NON-TRANSFERABLE.

(A) No person shall maintain or operate any pool or billiard table, bowling alley or other table or alley for any game or play for which a charge is made, either directly or indirectly, unless the person shall first have secured a license from the Board to do so.

(B) The licenses shall expire on June 30 of each year.

(C) The licenses shall not be transferable.

(1989 Code, ' 11-40; 2003 Code, ' 4-5.1)

' 4-5.2 SAMECAPPLICATION.

Application for the license shall be made upon a form provided by the Town Clerk and shall contain all information necessary for the Board to act intelligently upon the application.

(1989 Code, ' 11-41; 2003 Code, ' 4-5.2)

' 4-5.3 SAMECDENIAL.

The Board shall not issue a license to any person:

(A) Who has been convicted of unlawfully selling or using intoxicating liquors or narcotic drugs; and/or

(B) Who is not a citizen and resident of the state.

(1989 Code, ' 11-42; 2003 Code, ' 4-5.3)

' 4-5.4 SAMEcFORM AND CONTENT; DISPLAY.

(A) Every license issued pursuant to this article shall specify the premises for which it is issued, the number of tables or alleys to be operated thereunder, the name of the owner or operator, and the dates upon which the license begins and expires.

(B) The license shall be posted in a prominent place on the premises at all times.

(1989 Code, ' 11-43; 2003 Code, ' 4-5.4)

' 4-5.5 SAMECREVOCATION.

A second conviction of a licensee, or licensee=s agents or employees, for any violation of any provision of this article shall by operation of law constitute an automatic revocation of the license of that licensee. In addition, the Board may, at any time, for cause and after a hearing of which the licensee shall be given the reasonable notice as the Board may direct revoke any license issued pursuant to this article. (1989 Code, ' 11-44; 2003 Code, ' 4-5.5)

' 4-5.6 PROHIBITED ACTS.

Neither licensee under this article, nor licensee=s employees, shall:

(A) Permit any fortified wine, unfortified wine, mixed beverages or spiritous liquors as defined by the state=s general statutes to be sold, kept or consumed on the licensed premises; or

(B) Employ, in carrying on the business, any person who has been convicted of unlawfully selling alcoholic beverages as defined by the state=s general statutes of narcotic drugs.

(1989 Code, ' 11-45; 2003 Code, ' 4-5.6) (Amended 7-28-2003; Amended 7-6-2010)

' 4-5.7 RULES FOR OPERATION OF POOL AND BILLIARD ROOMS.

(A) A pool or billiard room shall be defined as an establishment open to the public containing amusement devices devoted to or used in connection with the playing of pool, billiards or snooker where a fee is charged which is directly or indirectly conditioned upon or related to the playing of any such game. Establishments which provide three or more pool, billiards or snooker tables shall be considered a poolroom or billiards room.

(B) The following rules shall be observed by all operators of pool and billiard rooms.

(1) Hours of operation shall be no earlier than 10:00 a.m. and later than 1:00 a.m. when the use abuts a residential use or a residentially zoned lot. The restriction shall not apply where the use is separated from a residential use or a residentially zoned lot by a major arterial street.

(2) No play on any table shall be allowed during the times pool or billiard rooms are required by this article to remain closed.

(3) All pool and billiard rooms shall be operated only on the ground floor of a building, 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.

(4) No screens, curtains, blinds, partitions or other obstructions shall be placed between the entrance to the room where pool is played and the rear wall of the room. A clear view of the interior from the entrance to the rear of the room must be maintained at all times.

(5) No partitions forming rooms, stalls or other enclosures where the public congregates shall be permitted; provided, however, that, this shall not be construed so as to prohibit the maintenance of closets used exclusively for storage purposes, or of toilets.

(6) There shall not be permitted or maintained any open or secret connections through doors, windows, trap doors, hidden doors, panels, stairways or other devices with any place where gambling is conducted or where persons meet or congregate for immoral purposes.

(1989 Code, ' 11-46; 2003 Code, ' 4-5.7) (Amended - -2003; Amended 7-6-2010)

' 4-5.8 LICENSEE RESPONSIBLE FOR AGENTS AND EMPLOYEES.

The acts and conduct of the agents and employees of the licensee in the conduct of the business shall be deemed to be the acts and conduct of the licensee.

(1989 Code, ' 11-47; 2003 Code, ' 4-5.8)

CHAPTER IV: FINANCE AND TAXATION
ARTICLE 6: TAXICABS

Section

- 4-6.1 Definitions
- 4-6.2 License required; expiration; non-transferable
- 4-6.3 Same application
- 4-6.4 Same denial
- 4-6.5 Same form and content; display
- 4-6.6 Same revocation
- 4-6.7 Proof of financial responsibility
- 4-6.8 Accident reports
- 4-6.9 Passenger doors
- 4-6.10 Prepayment of fares
- 4-6.11 Refusal to carry orderly person
- 4-6.12 Overcharging; overpayment
- 4-6.13 Carrying additional passengers
- 4-6.14 Regular stands; cruising
- 4-6.15 Display of information on outside of vehicle
- 4-6.16 Driver=s permit required
- 4-6.17 Rates of fare established
- 4-6.18 Vehicles to be in good mechanical condition; inspection of vehicles

Statutory reference:

Authority, see G.S. " 20-37 and 160A-304

4-6.1 DEFINITIONS.

As used in this article, the following terms shall have the respective meanings ascribed to them.

OWNER. Shall mean any person to whom a business permit has been issued..

Taxicab Driver. Any person that applies and is issued a valid taxicab driver permit by the Town of Mocksville Town Council.

TAXICAB. Any for hire passenger vehicle, seating 15 or fewer passengers, operated upon any street or highway on call or demand, accepting or soliciting passengers indiscriminately for hire between the points along streets or highways as may be directed by the passenger or passengers so being transported, not to include motor vehicle carriers, as defined by statute. (1989 Code, ' 11-70; 2003 Code, ' 4-6.1)

Statutory reference:

Definition of taxicab, see G.S. ' 20-87

4-6.2 LICENSE REQUIRED; EXPIRATION; NON-TRANSFERABLE.

(A) No person shall maintain or operate taxicab operation unless the person shall first have secured a license from the Board to do so.

(B) The licenses shall expire on June 30 of each year.

(C) The licenses shall not be transferable.

(Amended 6-1-2010)

4-6.3 SAME APPLICATION.

Application for the license shall be made upon a form provided by the Town Clerk and shall contain all information necessary for the Board to act intelligently upon the application. All applicants shall sign a consent form to allow the Chief of Police or his designee to perform a criminal history check, CJLEADS Inquiry and a driver's history check of the applicant. The Chief of Police or designee will review the application and will forward a recommendation for approval or denial of the application to the Town Manager. The final decision will be determined by the Mocksville Town Council.

(Amended 6-1-2010)

Statutory reference:

Authority, see G.S. " 20-37 and 160A-304

4-6.4 SAME DENIAL.

Every person applying for a taxi business license under this article shall be required to hold a valid business permit issued by the town. Prior to issuance of a permit, each applicant shall show under oath that he or she has not been convicted of a violation of the laws of this state with respect to intoxicating liquors, controlled substances, reckless or careless driving or any misdemeanor or felony involving moral turpitude within the past five years. In addition, the following factors shall be deemed sufficient grounds for refusing to issue a permit or for revoking a permit already issued:

(A) Conviction of a felony against the state, or conviction of any offense against another state which would have been a felony if committed in the state;

(B) Violation of any federal or state law relating to the use, possession or sale of alcoholic beverages or narcotic or barbiturate drugs;

Mocksville - Finance and Taxation

(C) Addiction to or habitual use of alcoholic beverages or narcotic or barbiturate drugs;

(D) Violation of any federal or state law relating to prostitution;

(E) Non-citizenship in the United States; and

(F) Habitual violation of traffic laws or ordinances.

(1989 Code, ' 11-80; 2003 Code, ' 4-6.11) (Amended 11-03-2015)

Statutory reference:

Authority, see G.S. " 20-37 and 160A-304

4-6.5 SAME FORM AND CONTENT; DISPLAY.

(A) Every license issued pursuant to this article shall specify the premises for which it is issued, the number of vehicles to be operated thereunder, the name of the owner or operator, and the dates upon which the license begins and expires.

(B) The license shall be posted in a prominent place on the premises at all times.

(Amended 6-1-2010)

4-6.6 SAME REVOCATION.

The following factors shall be deemed sufficient grounds for refusing to issue a permit or for revoking a permit already issued:

(A) Conviction of a felony against the state, or conviction of any offense against another state which would have been a felony if committed in the state;

(B) Violation of any federal or state law relating to the use, possession or sale of alcoholic beverages or narcotic or barbiturate drugs;

(C) Addiction to or habitual use of alcoholic beverages or narcotic or barbiturate drugs;

(D) Violation of any federal or state law relating to prostitution;

(E) Non-citizenship in the United States; and

(F) Habitual violation of traffic laws or ordinances.

All violations that a business owner or taxi cab driver receives will be reported to the Chief of Police or his designee within 48 hours of the offence.

Statutory reference:

Authority, see G.S. " 20-37 and 160A-304

4-6.7 PROOF OF FINANCIAL RESPONSIBILITY.

No person shall engage in the business of operating a taxicab within the municipality unless the person first files proof of financial responsibility with the Town Clerk. As used in this section, **PROOF OF FINANCIAL RESPONSIBILITY** shall mean a certificate of

any insurance carrier duly authorized to do business in the state certifying that there is in effect a policy of liability insurance insuring the owner and operator of the taxicab business and the owner's and operator's agents and employees while in the performance of their duties against loss from any liability imposed by law for damage, including damages for care and loss of service because of bodily injury to or destruction of property caused by accident arising out of the ownership, use or operation of the taxicab or taxicabs, subject to limits (exclusive of interest and cost) with respect to each motor vehicle as follows:\$30,000 because of bodily injury to or death of one person in any one accident and, subject to the limit for one person, \$60,000 because of bodily injury to or death of two or more persons in any one accident and \$25,000 because of injury to or destruction of property of others in any one accident.

(1989 Code, ' 11-71; 2003 Code, ' 4-6.2) (Amended 1-2-1996)

Statutory reference:

Similar provisions see G.S. ' 20-280

4-6.8 ACCIDENT REPORTS.

All accidents from or in connection with the operation of taxicabs shall be reported immediately to the Police Department. The Police Department shall investigate and keep proper records of all accidents in which taxicabs are involved.

(1989 Code, ' 11-72; 2003 Code, ' 4-6.3)

4-6.9 PASSENGER DOORS.

No motor vehicle shall be operated upon the streets as a taxicab unless the motor vehicle is equipped with at least two doors for passengers to enter and leave the car, exclusive of the doors serving the driver and front passenger seat.

(1989 Code, ' 11-73; 2003 Code, ' 4-6.4)

4-6.10 PREPAYMENT OF FARES.

Every driver of a taxicab shall have the right to demand payment of the legal fare in advance and may refuse employment unless the fare is prepaid.

(1989 Code, ' 11-74; 2003 Code, ' 4-6.5)

4-6.11 REFUSALS TO CARRY ORDERLY PERSON.

No driver of a taxicab shall refuse or neglect to convey any orderly person, upon request, anywhere in the municipality unless previously engaged or unable to do so.

(1989 Code, ' 11-75; 2003 Code, ' 4-6.6)

4-6.12 OVERCHARGING; OVERPAYMENT.

It shall be unlawful for the owner or operator to charge rates or fares in excess of any fares established by the Board, or for any passenger to pay the rates or fares in excess of the fares provided therein, or to refuse to pay fares as may be charged in accordance therewith.

(1989 Code, ' 11-76; 2003 Code, ' 4-6.7) (Amended 7-28-2003)

4-6.13 CARRYING ADDITIONAL PASSENGERS.

No driver of a taxicab shall carry any person other than the passenger first employing the taxicab, without the consent of the first passenger. The option of carrying a second passenger will be contingent with the appropriate insurance coverage for the taxi cab.

(1989 Code, ' 11-77; 2003 Code, ' 4-6.8)

Similar provisions see G.S. ' 20-280

4-6.14 REGULAR STANDS; CRUISING, DROP OFF AND PICK UP.

Every owner of a taxicab licensed under this article shall maintain within the municipality a regular stand or station from which the taxicabs shall be operated. This stand shall not be zoned residentially. Every owner shall post at the station or stand a sign in letters clearly visible for a distance of ten feet, on which shall be stated the name of the owner of the vehicle and the hours of the day and night during which the vehicle is available for public rental. The regular stand or station will be where the taxi cab is located (PARKED) when not in the process of conducting business. The posted phone number will be the contact when a taxi cab is needed. The taxi cab will not be allowed to cruise or park in a designated parking space for the purpose of soliciting business or be allowed to cruise.

Definition of Cruising;

Cruising shall mean the movement of unoccupied cabs over the public streets in search of, or soliciting passengers, for prospective passenger/passengers for hire.

Cruising does not include unoccupied taxicabs proceeding to answer a telephone call for taxicab service from an intending passenger, and taxicabs returning by the most direct route, after having discharged a passenger, to the garage where such taxicab is housed or to its depot or terminal nearest to the place of discharge of the passenger.

Pick up or drop off of a paying customer

When a paying customer is being picked up or dropped off it will be done outside of the roadway in a location that is safe for the customer as well as the motoring traffic. The taxi cab driver will drop the paying customer off at a point that is close to the intended destination but will do so in a safe manner. If the taxi is in a parking space for the intention of pick of or drop off, the taxi cab will not be allowed to park more than the

needed time to load or unload a passenger and the occupants. At no time will the taxi cab impeded the flow of traffic, for the intent of doing business. It is the taxi cab drivers responsibility to insure that there is ample room to load and/or unload passengers and items not to cause any damage to another parked vehicle.

(1989 Code, ' 11-78; 2003 Code, ' 4-6.9) (Amended 6-1-2010)

4-6.15 DISPLAY OF INFORMATION ON OUTSIDE OF VEHICLE.

Every taxicab operating upon the streets of the municipality shall have the name of the owner thereof and, at the owner=s option, the owner=s address and telephone number, painted in letters or vinyl signage of at least three (3) inches in height upon each side of the main portion of the body in a manner as to be plainly visible at all times.

(1989 Code, ' 11-79; 2003 Code, ' 4-6.10)

4-6.16 DRIVER'S PERMIT REQUIRED.

Every person driving a taxicab licensed under this article shall be required to hold a valid driver' s permit issued by the town along with a valid North Carolina Drivers License. All applicants shall sign a consent form to allow the Chief of Police or his designee to perform a criminal history check, CJLEADS Inquiry and a driver's history check of the applicant. The Chief of Police or designee will review the application and will forward a recommendation for approval or denial the application. The final decision will be determined by the Mocksville Town Council. The following factors shall be deemed sufficient grounds for refusing to issue a permit or for revoking a permit already issued:

(A) Conviction of a felony against the state, or conviction of any offense against another state which would have been a felony if committed in the state;

(B) Violation of any federal or state law relating to the use, possession or sale of alcoholic beverages or narcotic or barbiturate drugs;

(C) Addiction to or habitual use of alcoholic beverages or narcotic or barbiturate drugs;

(D) Violation of any federal or state law relating to prostitution;

(E) Non-citizenship in the United States; and

(F) Habitual violation of traffic laws or ordinances.

(G) Revocation of North Carolina Drivers license will result in revocation of permit.

- Persistent violations.

At any time after the issuance of a permit to any person to drive a taxicab, the permit may be revoked if the person holding such permit is found to be persistently violating the provisions of this article and for any other cause which may be set out by any ordinance in effect at this time or that may hereafter be adopted by the council.

Mocksville - Finance and Taxation

(1989 Code, ' 11-80; 2003 Code, ' 4-6.11) (Amended 1-2-1996; Amended 7-28-2003)

Statutory reference:*Authority, see G.S. " 20-37 and 160A-304*

Attached is an additional schedule of suspensions or revocations of permit:

	Any person convicted for:	License will be suspended or revoked for period of:
(1)	Manslaughter.	Permanent.
(2)	Assault with automobile.	Permanent.
(3)	Speeding.	1st offense, 30 days. 2nd offense, 12 months. 3rd offense, permanent. If a paying customer is in the vehicle: Permanent
(4)	Reckless driving.	1st offense, 12 months. 2nd offense, permanent. If a paying customer is in the vehicle: Permanent
(5)	Transporting alcoholic beverages.	1st offense, 12 months. 2nd offense, permanent.
(6)	Aiding and abetting in the transportation of alcoholic beverages.	1st offense, 12 months. 2nd offense, permanent
(7)	Violating any of the provisions of the general statutes in regard to prostitution.	Permanent.
(8)	Driving under the influence of intoxicating liquor or drugs.	Permanent.
(9)	Any two (2) convictions of violations of any traffic laws or regulations or town ordinances within 12-month period.	12 months.
(10)	Operating after license suspended or revoked and before reinstatement.	Permanent
(11)	Drivers of taxicabs who cruise or pick up passengers and charge less than taxi fares.	1st offense, 60 days. 2nd offense, 12 months. 3rd offense, permanent.
(12)	Felony.	Permanent.
(13)	Violation of federal or state statutes relating to the use, possession, or sale of narcotic drugs.	Permanent.
(14)	For making false statement in an application	Permanent.

	for a driver's permit.	
--	------------------------	--

4-6.17 RATES OF FARE ESTABLISHED.

(A) The rates of fare to be charged for taxicab service by any person operating or controlling any motor vehicle operated as a taxicab within the municipality may, at the town's discretion, be established by the Board. Any rates established by the Board shall be available for view in the office of the Clerk.

(B) It shall be unlawful for the owner or driver of any taxicab to charge or collect from any passenger any fare in excess of the rates set by the Board.

(C) The driver of the taxi cab will be required to maintain a manifest of all activities.

Definition of Manifest;

Manifest shall mean a daily record, prepared by the driver or owner, of all trips made by the taxicab which he operates, showing time and place of origin and destination of each trip and the amount of fare.

(1989 Code, ' 11-81; 2003 Code, ' 4-6.12) (Amended 7-28-2003)

4-6.18 VEHICLES TO BE IN GOOD MECHANICAL CONDITION; INSPECTION OF VEHICLES.

(A) All taxicabs operated within the municipality shall be kept in good mechanical condition at all times and the owner or operator shall have the vehicles inspected from time to time and at regular intervals by an experienced and competent automobile mechanic. It shall be unlawful for any person to operate any vehicles for the transportation of passengers for hire, when same is not in good mechanical condition.

(B) It shall be the duty of the owner and/or driver of any taxicab to have the same inspected immediately at any time ordered to do so by the Chief of Police or other police officer of the municipality, and it shall be unlawful to operate the vehicle when so ordered, until it has been inspected, and all necessary repairs made, which inspection shall be made at the expense of the owner or operator.

(C) Alcohol in the taxi cab-No Alcohol will be permitted in the taxicab.

(D) No smoking in a taxi cab-No smoking will be permitted in any vehicle approved by the Mocksville Town Council to operate as a taxicab.

(E) Lost articles-Every driver shall thoroughly search his taxicab at the termination of each trip for lost articles which may be left in the cab by passengers. Any article found shall be immediately returned to its rightful owner, if known; otherwise, it shall be deposited with the owner or operator of cabs and shall, within 24 hours, be reported and turned over to the inspector of taxicabs.

(1989 Code, ' 11-90; 2003 Code, ' 4-6.13)

Revised and adopted November 3, 2015

Rates adopted November 5, 2015

\$2.00 per mile rate with a maximum charge of \$8.00 anywhere within the Town Limits.

If the patron is picked up in the Town of Mocksville and has a final destination in the county, the fare will be \$2.00 per mile to the Town Limits and then the rate per mile determined by licensed applicant.

CHAPTER IV: FINANCE AND TAXATION
ARTICLE 7: GARAGE SALES

Section

- 4-7.1 Definition
- 4-7.2 General retail sales prohibited

' 4-7.1 DEFINITION.

The term ***GARAGE SALE***, as used in this article, refers to a sale from a residence or residential property of personal property which has been owned or used previously by an individual or resident residing on the premises where the sale is conducted. A yard or patio sale is included within the definition of ***GARAGE SALE***. The term ***GARAGE SALE*** does not include the mere incidental sale of one or two items of personal property when the sale is not a part of general sale of a number of items of personal property.

(1989 Code, ' 11-100; 2003 Code, ' 4-7.1)

' 4-7.2 GENERAL RETAIL SALES PROHIBITED.

(A) The conduct of general retail sales or commercial activities in residential areas is, except as is otherwise expressly authorized under this code, prohibited.

(B) Garage sales are permitted only insofar as they are conducted consistent with the limitations set forth below.

(1) Not more than two garage sales shall be conducted on the premises in any calendar year; provided, however, that, a third garage sale shall be permitted if satisfactory proof of a bona fide change in ownership of the real property is first presented to the Clerk or Clerk=s duly authorized representative. No single sale shall be conducted for longer than two consecutive weekends or 72 hours, whichever is lesser. Garage sales may be conducted during daylight hours only.

(2) Personal property offered for sale at a garage sale may be displayed on a driveway, in a garage and/or in a rear yard, but only in those areas. No personal property offered for sale at a garage sale shall be displayed in any front yard area or in any public right-of-way.

(3) Except as provided below, signs used in conjunction with garage sales shall be displayed only on the premises upon which the garage sale is conducted. Two off-site directional signs may be permitted by the Clerk; provided that, the premises upon which the garage sale is conducted is not on a major thoroughfare, and written permission to erect the signs is received from the property owners on whose property the signs are to be placed. Signs may be displayed only during the hours the garage sale is actively being conducted and must be removed at the close of the garage sale activities or by the end of daylight, whichever first occurs each day. No signs may be placed in the public right-of-way.

(4) A non-profit organization or association of persons may conduct a garage sale at the residence of one or more of its members pursuant to all of the requirements of this article. One garage sale may be held per year without the sale being deemed one chargeable to the premises in question for the purposes of applying the two sales per year limitation set forth in subsection (A)(1) above.

(5) No garage sale shall be held so as to include more than one residence or parcel as the site of sale unless a permit is first obtained from the Clerk or his or her authorized representative.
(1989 Code, ' 11-101; 2003 Code, ' 4-7.2)

CHAPTER IV: FINANCE AND TAXATION
ARTICLE 8: PRIVILEGE LICENSE TAX FOR ELECTRONIC GAMING OPERATIONS

Section

- 4-8.1 Definitions
- 4-8.2 License tax levied
- 4-8.3 Duration of license; no proration of license
- 4-8.4 Record keeping requirements

' 4-8.1 DEFINITIONS.

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

ELECTRONIC GAMING OPERATION. Any business enterprise, whether as a principal or accessory use, where persons utilize electronic machines, including, but not limited to, computers and gaming terminals (collectively the Amachines®), to conduct games of chance, including sweepstakes, and where cash, merchandise or other items of value are redeemed or otherwise distributed, whether or not the value of the distribution is determined by electronic games played or by predetermined odds. ***ELECTRONIC GAMING OPERATIONS*** may include, but are not limited to, internet cafés, internet sweepstakes, electronic gaming machines/operations or cybercafés. This does not include any lottery approved by the state or any non-profit operation that is otherwise lawful under state law (for example, church or civic organization fund-raisers).
(Ord. passed 6-7-2011)

' 4-8.2 LICENSE TAX LEVIED.

(A) A license tax is hereby levied on the privilege of engaging in any electronic gaming operation which is listed in the schedule of license taxes contained in ' 4-1.4.

(1) The license tax includes an annual privilege license tax for each electronic gaming operation; and

(2) The license tax includes an annual privilege license tax for each electronic gaming machine used or stored as part of the electronic gaming operation.

(B) Any person so engaged in the business of electronic gaming operation shall be responsible for making certain that the applicable license tax is paid.

(C) A privilege license tax levied under this section is subject to the provisions contained in Ch. IV, Art. 2 of the town code, unless otherwise specifically provided for in this article.
(Ord. passed 6-7-2011)

‘ 4-8.3 DURATION OF LICENSE; NO PRORATION OF LICENSE.

(A) All license taxes provided for in this section shall date from July 1 of each and every year and shall expire on June 30 of each year.

(B) The license tax is due on July 1 of each year. If, however, a person begins a business after July 1, the tax for the entire year must be paid before the business is began.

(C) The license tax under this section is not prorated for businesses beginning after July 1 and the total annual privilege license tax shall be paid in full.

(D) If, for any reason, a licensee discontinues his business during the license year, the licensee is not entitled to a refund.

(E) A license issued under this section shall not be transferable.
(Ord. passed 6-7-2011)

‘ 4-8.4 RECORD KEEPING REQUIREMENTS.

(A) The applicant for an electronic gaming operation privilege license shall provide the town the serial number or other identifying number of each electronic gaming machine used or stored as part of the operation.

(B) These numbers shall be written on the privilege license and only those machines for which the serial number or identifying number has been reported to the town may be used or stored by the electronic gaming operation.

(C) If the electronic gaming operation purchases, leases or otherwise acquires new machines or replaces existing machines with other machines, the business operation shall, within 14 days of acquisition, report the serial numbers or other identifying numbers of the acquired machines to the town so that the appropriate privilege license tax may be levied on the machines.

(D) No electronic gaming machine may be used or stored on the premises of an electronic gaming operation without the appropriate annual privilege license tax having been first paid.
(Ord. passed 6-7-2011)