

## CHAPTER 110: GENERAL PROVISIONS

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### Section

- 110.01 Definitions
- 110.02 Construction of this chapter
- 110.03 License and payment of tax required
- 110.04 Exemptions.
  
- 110.99 Penalty

### § 110.01 DEFINITIONS.

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

**BUSINESS.** Includes any trade, occupation, profession or other activity engaged in by any person or caused to be engaged in by him or her with the object of gain, profit, benefit or advantage, either direct or indirect, except that the term **BUSINESS** does not include occasional and isolate sales or transactions by a person who does not hold himself or herself out as engaged in business.

**CONDUCTS A BUSINESS.** A person engaging in 1 act of any business. If a person is listed in the yellow pages of the telephone directory issued by the telephone system serving the town, that shall be prima facie evidence that the person is **CONDUCTING A BUSINESS**.

**CONDUCTS A BUSINESS WITHIN THE TOWN.** When a person maintains a business location within the town or when, either personally or through agents, he or she:

- (1) Solicits business within the town; or
- (2) Picks up or delivers goods or services within the town.

(1981 Code, § 8-1)

### § 110.02 CONSTRUCTION OF THIS CHAPTER.

(A) This chapter is enacted primarily for revenue purposes, and therefore it should be construed to require payment of the maximum tax permitted by its terms.

(B) A secondary purpose of this chapter is to prevent the operation of covered businesses until the person applying for the license has complied with certain town ordinances.

(C) Issuance of a license pursuant to this chapter does not excuse the licensee from compliance with any other applicable ordinance or statute.

(D) This chapter does not prevent the town from increasing or decreasing the amount of any license tax or from regulating any business taxes.

(1981 Code, § 8-2)

### § 110.03 LICENSE AND PAYMENT OF TAX REQUIRED.

No person may conduct a business within the town without having paid a privilege license tax in an amount set by the Town Council and made a part of the fee schedule, as amended from time to time. Notwithstanding the foregoing, the fee shall in no case be more than the maximum permitted by North Carolina law for that particular business or enterprise.

(Am. Ord. passed 3-28-2016) Penalty, see § 110.99

### § 110.04 EXEMPTIONS.

(A) If an individual conducts a business as a partner in a partnership or as an officer or employee of a corporation or as an employee or member of any other business entity, that individual not required to obtain a privilege license or pay a privilege license tax. However, the partnership, corporation or other business entity must obtain the license and pay the tax unless exempted by this section.

(B) Owners of real property who lease that property need not obtain a privilege license or pay a privilege license tax solely for acting as lessor of that property.

(C) A person who operates a business for a religious, educational, civic, patriotic, charitable or fraternal purpose, is exempt from obtaining a privilege license or paying a privilege license tax.

(D) Blind persons and persons who serve in the United States Armed Forces or the Merchant Marine are exempt from

obtaining a privilege license or paying any privilege license tax levied by this chapter to the extent provided by state statute.

(E) Persons who solicit business or pick up or deliver goods or services within the town are not required to obtain a privilege license or pay a privilege license tax if business is solicited primarily from or goods or services are delivered primarily to businesses that themselves pay a privilege license tax to the town.

(F) The following businesses are exempt from obtaining a privilege license or paying a privilege license tax as provided by the indicated section of the General Statutes. A more complete and detailed description of the exempt businesses is contained in the cited sections of the General Statutes:

(1) Section 105-41: Attorneys, physicians, land surveyors, engineers, architects, photographers, real estate brokers, accountants, morticians and similar professionals;

(2) Section 105-83: Installment paper dealers; and

(3) Section 105-228.10: Insurance companies and associations.

(1981 Code, § 8-4) (Am. Ord. passed 4-5-1990)

#### **§ 110.99 PENALTY.**

(A) A violation of § 110.03 constitutes a misdemeanor punishable as provided in G.S. § 14-4. Payment of a fine imposed in criminal proceedings pursuant to this section does not relieve a person of his or her liability for taxes imposed under this chapter.

(B) A violation of §§ 110.03 above or 112.02 below shall subject the offender to a civil penalty of \$10. If the offender does not pay the penalty within 10 days after he or she has been cited for a violation, the town may attempt to recover the penalty by filing a civil action in the nature of debt. Payment of this civil penalty does not relieve a person of his or her liability for taxes imposed under this chapter.

(C) The town may seek appropriate equitable relief from a court of competent jurisdiction to prevent or re-dress violations of this chapter.

(D) Each day that a violation of §§ 110.03 or 112.02 exists after the person has been notified of the violation shall constitute a separate and distinct offense.

(E) This chapter may be enforced by any one, all or a combination of the remedies authorized and prescribed by this section.

(1981 Code, § 8-34)