An Ordinance to Amend Section 22-15 of the Town Code entitled: Licenses and Business Regulations

BE IT ORDAINED BY the Board of Commissioners of the Town of Sylva that

Section 22-15 Schedule A is written as follows:

SCHEDULE A: PRIVLEGE TAX STATUTORY CATEGORIES (G.S. 160A-211)

Privilege license taxes limited under state law. Listed below are classifications of business activities governed within the state revenue laws, pursuant to G.S. 160A-211. Businesses conducting these activities are taxed under this schedule in addition to Article 1 above.

a. Alcohol licenses, from May 1 to April 30, not prorated.
   1. On-premise beer.....$ 15.00
   2. Off-premise beer.....$ 5.00
   3. Wholesale beer.....$ 37.50
   4. On-premise wine.....$ 15.00
   5. Off-premise wine.....$ 10.00
   6. Wholesale wine.....$ 37.50

b. Itinerant merchant (payable only by cash or money order) $100.00
   An individual, other than an established retail merchant in county, who transports goods to a building, vacant lot, alley or other location and offers the goods for sale at retail, for less than six consecutive months.

c. Peddlers $25.00
   1. Person who travels from place to place with inventory and offers for sale at retail the actual inventory, occupying no space for more than 30 minutes during any 24-hour period. Each peddler must comply with any restrictions of the town and state regulations.
   2. Farmers selling their own produce.....Exempt
      Must apply for grower's certification.

d. Taxicabs.....$ 15.00
   Must comply with any restrictions of the town and state regulations.

The ordinance is now after discussion and affirmative vote amended to state the following:

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An individual, other than an established retail merchant in county, who transports goods to a building, vacant lot, alley or other location and offers the goods for sale at retail, for less than six consecutive months.

1. Food Trucks (General). See Section 38-50.
2. Food Trucks (Daily Fee Using Town Owned Parking). $25.00

c. Peddlers $25.00

1. Person who travels from place to place with inventory and offers for sale at retail the actual inventory, occupying no space for more than 30 minutes during any 24-hour period. Each peddler must comply with any restrictions of the town and state regulations.
2. Farmers selling their own produce.....Exempt
   Must apply for grower's certification.

3. Taxicabs.....$ 15.00
   Must comply with any restrictions of the town and state regulations.

This ordinance shall be in full force and effect upon its adoption on February 13, 2020.

Mayor Sossamon

ATTEST:

Town Clerk

Approved as to form:

Town Attorney