

AN ORDINANCE Imposing a License Tax on Persons Who Engage In, Prosecute or Carry on Any Business or Profession in the City of Laurens.

State of South Carolina, County of Laurens, City of Laurens.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAURENS:

Section 1. That no person, firm or corporation shall, after the first day of January, 1923, engage in, prosecute or carry on any business or profession hereinafter named, within the corporate limits of the City of Laurens, without having first paid a special license tax therefor.

- Agents for laundries, per annum 10.00
Agents for Oil Refining Companies, per annum 75.00
Architects whose gross annual income is \$1,000.00 or less per annum 10.00
Auctioneers whose gross annual income is \$1,000 or less, per annum 15.00
Auctioneers of horses, mares, mules or stock horses or horses, whose gross daily income is \$25 or less, per day 5.00
Auctioneers of new furniture, second-hand furniture or household goods, whose gross daily income is \$500 or less, per day 2.00
Auto filling stations, first pump operated, per annum 15.00
Each additional pump operated, per annum 10.00
Where stock of accessories and supplies are kept for sale, an additional charge required, per annum 10.00
Automobile Salesman, transient, per day 10.00
Auto Washing Depots or Sheds not connected with other business, per year 10.00
Automobile repair shops whose gross annual income is \$1,000 or less, per annum 25.00
Whose gross daily income is \$01 or less, per day 2.50
Automobile hacks, whose gross annual income is \$1,500 or less, per annum 25.00
Whose gross daily income is \$100 or less, daily 2.00
The licensee shall be allowed to operate only one automobile hack under each license issued to him.

- income is \$3,000 or less, per annum 35.00
Whose gross annual income is more than \$3,000, for each additional \$1,000 or less, per annum 5.00
Whose gross daily income is \$25 or less, per day 1.00
Book agents, whose gross annual income is \$1,000 or less, per annum 25.00
Whose gross weekly income is \$500 or less, per week 10.00
Whose gross daily income is \$100 or less, per day 5.00
Building and loan associations, or their agents, for business done within this state, and not including that done without the State, whose gross annual income from such business is \$50,000 or less, per annum 15.00
Whose gross annual income from such business is more than \$50,000 on each additional \$50,000 or less 5.00
Bakeries, whose gross annual income is \$1,000 or less, per annum 25.00
Bicycle dealers, whose gross annual income is \$1,000 or less, per annum 7.50
Boarding houses, taking regular boarders, per annum 10.00
Banks and banking houses with an investment of \$50,000 or less in the business, per annum 50.00
On each additional \$1,000 invested 1.00
Bankers doing a private banking business, with \$2,500 or less invested in the business, per annum 25.00
On each additional \$1,000 invested in the business 1.00
Bowling Alley or Box Ball proprietors whose gross annual income is \$1,000 or less, per annum 30.00
Each alley operated shall be deemed and taken to be separate business.
Bottling works, whose gross annual income is \$1,000 or less, per annum 35.00
Bootblacks, where the fee charged for shining shoes is .05, per annum 5.00
Where the fee charged for each shine is .10, per annum 10.00
Each and every bootblack doing business on the streets of the City of Laurens must be licensed and must wear in a conspicuous place a numbered badge furnished by the City Clerk.
Cannassers or peddlers selling goods, wares or merchandise of whatsoever character or kind, per year 50.00
Per day 15.00
Cotton brokers—cotton brokers, factors or merchants or exporters, each place of business 20.00
Cotton buyers, per year 15.00
Chiropractic—Same as doctors, Candy Manufacturer, per year 15.00
Carpenter shop keeper, per year 5.00
Contractors or firms of such, employing, taking or offering to take contracts not to exceed \$50.00 "Exempt"
From \$50.00 to \$500.00 per annum 7.50
From \$1,000 to \$2,000, per annum 12.50
From \$2,000 to \$5,000, per annum 20.00
Each additional \$1,000 or less 1.00
Convassers—Itinerant not otherwise provided for 10.00
Circuses, first ring 100.00
Each additional ring 50.00
Whose gross daily income is more than \$5,000, per day, on each additional \$5,000 or less 25.00
Circus parades, where exhibitions are held out of the city limits 250.00
Where exhibitions are held in the city limits 100.00
Collection or claim agents, whose gross annual income is \$1,000 or less, per annum 10.00
Cabinet workmen, whose gross annual income is \$500 or less, per annum 5.00
Cotton mills, per annum 500.00
Cotton seed buyers, whose gross annual income is \$1,000 or less, per annum 10.00
Cotton ginneries, first gin, whose gross annual income is \$1,000 or less, per annum 25.00
Each additional gin 5.00
Cabinet and general repair shops, whose gross annual income is \$500 or less, per annum 5.00
Cleaning, dying or pressing clothing, where the gross annual income is \$1,000 or less, per annum 15.00
Cold drink stands, per annum 5.00
Contractors for moving houses, whose gross annual income is \$1,000 or less, per annum 10.00
Coal companies or agencies, where the gross annual income is \$2,500 or less, per annum 15.00
Conveyancers or scrivners whose gross annual income is \$500 or less, per annum 5.00
Cotton seed oil mills with \$100,000 or less invested, per annum 150.00
On each additional \$1,000 invested, per annum 1.00
Cotton weighers, whose gross annual income is \$1,000 or less, per annum 10.00
Directories—Each and every person compiling city directories, per annum 10.00
Dealers in junk, per day 5.00
Per annum 15.00
Dealers in fruits, melons or vegetables, selling from car by itinerant dealers, each car or fraction thereof 100.00
Dealers in stocks and bonds, per annum 25.00
Dealers in wagons and other vehicles, other than manufacturers, with or without business, whose gross annual income is \$7,500 or less, per annum 25.00
Dealers or agents for the sale of fertilizers, whose gross annual income is \$4,000 or less, per annum 35.00
Whose gross annual income is more than \$4,000, on each additional \$4,000 or less, per annum 25.00

- Dealers in pianos, organs, sewing machines, iron safes, well fixtures, and tombstones, not connected with stores, whose gross annual income is \$1,000 or less, each, per annum 25.00
Dealers in second hand bagging ties etc. 5.00
Dealers in soap, jewelry, merchandise or other goods on the streets, whose gross daily income is \$100 or less, per day 10.00
Per annum 50.00
Dealers in Green groceries, selling from wagon, whose gross daily income is \$50 or less, per day .50
And each wagon operated shall be deemed a separate business.
Dealers in green groceries selling from car or common carrier, whose gross daily income is \$500 or less, per day 10.00
And each car operated shall be deemed a separate business.
Dinner houses whose gross annual income is \$2,000 or less, per annum 25.00
Dentists whose gross annual income is \$1,000 or less, per annum 15.00
Whose gross annual income is more than \$1,000, for each additional \$1,000 or less, per annum 1.00
Dogs, all kinds 1.00
Each and every dog to be paid for by person or persons upon whose premises dog is kept. The city police are hereby authorized to seize and confine every dog they find running at large not having attached a tag for tax furnished by the City Clerk. Every dog taken up \$2.00 additional must be paid, or the dog killed.
Electric power companies whose gross annual income is \$5,000 or less, per annum 60.00
Whose gross annual income is more than \$5,000, for each additional \$10,000 or less, per annum 5.00
Express companies maintaining an agency whose gross annual income at such agency arising from business done wholly within the state of South Carolina, if \$1,000 or less, per annum 100.00
Electricians whose gross annual income is \$1,000 or less, per annum 10.00
Provided that electricians may take out license by the job at the following rates:
Where the gross income is \$100 or less, per job 2.00
Fire insurance companies, on amount of net premiums collected 3%
Fruit trees or other trees and plant agents, whose gross annual income is \$500 or less, per annum 10.00
Fresh fish dealers, with or without other business, whose gross annual income is \$1,500 or less, per annum 15.00
Fresh oyster dealers, with or without other business, whose gross annual income is \$1,000 or less, per annum 5.00
Flour mills, whose gross annual income is \$1,000 or less, each, per annum 15.00
Grist mills, whose gross annual income is \$1,000 or less, each per annum 10.00
Hay, grain, provisions or merchandise brokers, who carry no stock of goods in either warehouse or store room, whose gross annual income is \$1,000 or less, per annum 15.00
Hair dressers or manicurists, whose gross annual income is \$1,000 or less, per annum 10.00
Whose gross daily income is \$50 or less, per day 1.00
Harness shops, whose gross annual income is \$1,000 or less per annum 10.00
Hawkers or peddlers, selling or offering for sale, goods, wares and merchandise, whose gross daily income is \$50 or less, per day 10.00
Hog dealers, whose gross annual income is \$2,500 or less, per annum 15.00
Whose gross monthly income is \$500 or less, per month 10.00
Whose gross daily income is \$50 or less, per day 5.00
Hotels whose gross annual income is \$5,000 or less, per annum 60.00
Whose gross annual income is more than \$5,000, on each additional \$5,000 or less, per annum 25.00
Horse or mule traders, transient, whose gross daily income is \$1,000 or less, per day 5.00
Horse and mule traders, transient, whose gross monthly income is \$10,000 or less, per month 15.00
Insurance companies, life, accident and health, maintaining agencies doing business within the city of Laurens, whose gross annual income from such agencies is \$1,000 or less, per annum 15.00
Ice dealers, whose gross annual income is \$500 or less, per annum 5.00
Ice cream vendors, selling from carts, whose gross annual income is \$1,500 or less, per annum 15.00
Whose gross monthly income is \$150 or less, per month 15.00
Ice cream vendors, selling from wagons, whose gross annual income is \$2,500 or less, per annum 25.00
Real estate agents whose gross income is \$1,500 or less, per annum 15.00
Scrivners whose gross daily income is \$10 or less, per day 1.00
Shows, performances, exhibitions of all kinds, except circuses or similar exhibitions, whose gross daily income is \$500 or less, per day 25.00
Soda fountains, without or with store, whose gross annual income is \$1,500 or less, per annum 15.00
Stable, feed only, whose gross annual income is \$1,000 or less, per annum 10.00
Stable, livery only, whose gross annual income is \$1,500 or less, per annum 15.00
Stables, sales only, whose gross annual income is \$2,500 or less, per annum 40.00
Stables, sales, feed and livery whose gross annual income

- annum 25.00
Whose gross monthly income is \$500 or less, per day 5.00
Long distance telephone companies, operating in city, or agents of same, collecting toll, per annum 75.00
Lunch counters, per annum 15.00
No Sunday license shall be granted to any person to operate a lunch room, restaurant, confectionery store, fruit stand where other articles of merchandise such as groceries, meats, etc., are also offered for sale in the same room or building during the week days.
Machine shops and foundries, whose gross annual income is \$2,000 or less, per annum 15.00
Manufacturers of fertilizers, 25,000 tons or less, per annum 50.00
Each additional 1,000 tons 1.00
Merry-go-rounds, whose gross weekly income is \$250 or less, per week 25.00
Merchants, or all persons, firms or corporations selling at retail articles of trade or merchandise for which a special gross annual income is \$10,000 or less from sales, per annum 25.00
Whose gross annual income is more than \$10,000, on each additional \$1,000 or less, per annum 1.00
By income is meant the amount of goods sold by the licensee, and sworn statement must accompany payment.
Medicine sellers and vendors, whose gross annual income is \$500 or less, per annum 50.00
Whose gross daily income is \$1,000 or less, per day 10.00
Marble yards or agencies, whose gross annual income is \$1,000 or less, per annum 20.00
Mechanics, working on automobiles who do not maintain a regular place of business, per annum 10.00
Moving picture shows, whose gross annual income is \$2,500 or less, per annum 40.00
Newspapers, whose gross annual income is \$1,000 or less, per annum 15.00
Opera house hall whose gross annual income is \$1,000 or less, per annum 40.00
Organ grinders and itinerant musicians, whose gross daily income is \$100 or less, per day 10.00
Oil and gasoline companies or agents whose gross annual income is \$15,000 or less, per annum 75.00
Whose daily income is \$100 or less, per day 1.00
Occultists or opticians, itinerant, whose gross daily income is \$50 or less, per day 5.00
Opticians or occultists on their own account, or working for others, whose gross annual income is \$1,000 or less, per annum 15.00
Lumber yard, selling planks, shingles, framing laths or moulding, whose gross annual income is \$5,000 or less, per annum 25.00
Lumber yards or dealers selling other kinds of building material other than the ones last before enumerated, whose annual income from the sale of such material is \$2,500 or less, per annum 10.00
Paint shops, per annum 10.00
Pawn shops, or money lending shops, whose gross annual income is \$1,000 or less, per annum 15.00
Planing mills, whose gross annual income is \$1,000 or less, per annum 10.00
Pool room, first table, per annum 1.00
Each additional table, per annum 500.00
Photographers or artists, whose gross annual income is \$1,000 or less, per annum 10.00
Whose monthly income is \$1,000 or less, per month 5.00
Whose daily income is \$50 or less, per day 2.00
Physicians whose gross annual income is \$1,000 or less, per annum 15.00
Printing office, job, whose gross annual income is \$750 or less, per annum 15.00
Plumbers, whose gross annual income is \$1,000 or less, per annum 15.00
Plumbers, whose gross income from one job is \$20 or less, per job 2.00
Public weighers, other than cotton weighers, whose gross annual income is \$500 or less, per annum 5.00
Railroad ticket offices, per annum 50.00
Restaurant or eating house, whose gross annual income is \$1,500 or less, per annum 25.00
Railroad agencies whose gross annual income from business done exclusively within this state is \$100,000 or less, for the first track, per annum 250.00
For each additional track 100.00
For each additional \$1,000 or less, per annum 1.00
Renovators of leather beds, whose gross annual income is \$2,500 or less, per annum 25.00
Whose gross monthly income is \$150 or less, per month 15.00
Real estate agents whose gross income is \$1,500 or less, per annum 15.00
Scrivners whose gross daily income is \$10 or less, per day 1.00
Shows, performances, exhibitions of all kinds, except circuses or similar exhibitions, whose gross daily income is \$500 or less, per day 25.00
Soda fountains, without or with store, whose gross annual income is \$1,500 or less, per annum 15.00
Stable, feed only, whose gross annual income is \$1,000 or less, per annum 10.00
Stable, livery only, whose gross annual income is \$1,500 or less, per annum 15.00
Stables, sales only, whose gross annual income is \$2,500 or less, per annum 40.00
Stables, sales, feed and livery whose gross annual income

- is \$4,000 or less, per annum 50.00
Salvage or bankrupt sale managers, or sale conductors, whose gross annual income is \$5,000 or less, per annum 50.00
Whose gross daily income is \$50 or less, per day 5.00
Stock yard, whose gross annual income is \$500 or less, per annum 5.00
Surveyors whose gross annual income is \$1,000 or less, per annum 10.00
Whose income per job is \$50 or less, per job 1.00
Street hacks or carriages, one horse, whose gross annual income is \$1,500 or less, per annum 15.00
Street hacks or carriages, two horses, whose gross annual income is \$2,000 or less, per annum 25.00
No person, firm or corporation shall let or hire any hacks, automobiles or other vehicles for hauling or transporting passengers, within the corporate limits of the city, without first obtaining a license therefore from the City Clerk, and every person, firm or corporation running or operating such a hack or vehicle shall have the registered number on same legibly printed or otherwise marked upon said vehicle in letters of not less than three inches in height and one inch in width; and every driver in charge of such vehicle must wear a numbered badge, furnished by City Clerk. Owners and drivers must comply with the City Ordinance herein, and any person, firm or corporation violating any of the above provisions shall, upon conviction, be fined not exceeding five dollars, or be imprisoned not exceeding five days for each and every violation thereof.
Street trucks doing drayage whose gross annual income is \$500 or less 15.00
Street wagons or drays, one horse, whose gross annual income is \$500 or less, per annum 10.00
Whose gross daily income is \$5 or less, per day .50
Street wagons or drays, two horse, whose gross annual income is \$750 or less, per annum 15.00
Whose gross daily income is \$7.50 or less, per day .75
Each and every drayman doing business in the City of Laurens must wear in a conspicuous place a numbered badge furnished by the City Clerk and must have legibly marked on each side of his dray the same number borne by said badge.
Shooting galleries, whose gross annual income is \$2,500 or less, per annum 25.00
Sign painters, whose gross annual income is \$1,000 or less, per annum 10.00
Whose gross weekly income is \$500 or less, per week 5.00
Whose gross daily income is \$10.00 or less, per day 1.00
Shoe Shops, each bench, whose gross annual income is \$1,000 or less, per annum 10.00
Each additional bench 2.50
Storage battery charging stations, per annum 10.00
Tailor shops, and agents whose gross annual income is \$1,000 or less, per annum 25.00
Terra-cotta dealers, whose gross annual income is \$1,500 or less, per annum 15.00
Tin or tinker shops whose gross annual income is \$750 or less, per annum 7.50
Telephone companies, local, per annum 100.00
Telegraph companies, or agencies, for business done within this state, and not including that done without the state, whose gross annual income from such business is \$2,000 or less, per annum 75.00
Transient dealers in fruits, bread and cakes, meats or merchandise of whatsoever character and kind, selling from car or common carrier, except as hereinafter provided, per annum 25.00
Apple wagons where they raised the apples themselves may be issued license by the day at \$1.00 except that no person or persons shall set up their stand or sell from their car or common carrier on any public street in the City of Laurens. Where applicants for license buy apples for resale their license shall be \$25.00 per annum, subject to same rules as apply to day license as above.
Undertakers whose gross annual income is \$2,500 or less, per annum 35.00
Each additional \$1,000 or less, per annum 1.00
Vulcanizing shops, per annum 10.00
Wood shops and wagon manufacturers whose gross annual income is \$500 or less, per annum 15.00
Wood dealers or brokers, whose gross annual income is \$500 or less, per annum 10.00
Wheelwrights, whose gross annual income is \$1,000 or less, per annum 5.00
Warehouses kept for storing cotton, grain, etc., whose gross annual income is \$2,500 or less, per annum 35.00
Each additional \$1,000 or less, per annum 1.00
Wholesale dealers in hay, grain, provisions, goods, wares, or merchandise, who carry a stock of goods either in a warehouse or store room, whose gross annual income from sales is \$50,000 or less, per annum 50.00
Each additional \$1,000 or less, per annum .50

Sec. 3. That all licenses issued under and by virtue of this Ordinance shall be non-transferable and except a license for a day, a week or a month, shall terminate and end on the 31st day of December of the year in which they were issued; but may be revoked at any time by the City Council of the City of Laurens on satisfactory cause being shown. Except license issued for a day, a week or a month, annual rates shall be charged for all licenses issued prior to June 30th of any year, three-fourths the annual rate shall be charged for all licenses issued after June 30th of any year and prior to September 30th of any year; and one-half the annual rates for all licenses issued after September 30th of any year, and prior to December 31st of any year.

Sec. 4. That every person, corporation or partnership, required by this ordinance to obtain a license to engage in any business, trade, profession or occupation, for which a license is required, shall at the time of applying for such license, or at any other time as may be required by the City Council, furnish to the City Clerk, or Auditor of the city, such other and further information, as may be necessary for correctly ascertaining the license to be assessed and collected.

Sec. 5. Any person, firm, company or corporation prosecuting or engaging in any business, occupation or profession, or keeping or maintaining any establishment named in this Ordinance without having first paid the license tax imposed thereon, shall, upon conviction, be fined not exceeding one hundred dollars, or be imprisoned not exceeding thirty days with or without hard labor at the discretion of the officer trying the case.

Sec. 6. Where a license is imposed by this Ordinance upon any business, profession or occupation, and such business, profession or occupation is carried on or conducted by an agent, clerk or employee, such agent, clerk or employee shall be subject to all the penalties herein imposed should the said business, profession or occupation be carried on or prosecuted without the license imposed having been paid in the same manner as if such agent, clerk or employee were the proprietor of such business, profession or occupation.

Sec. 7. That every person, firm, company or corporation, required by this Ordinance to obtain a license to engage in business, trade, profession or occupation for which a license is required, shall at the time of applying for such license, make a statement under oath, before an officer qualified to administer oaths, and file said statement with the City Clerk, setting forth:

- (1) His or her name, style of firm, name of company, or corporation;
(2) The trade, business, profession, or occupation for which a license is required;
(3) The amount of business proposed to be done during the current year and in those cases in which such information is required, the amount of business done the previous year in the same occupation, trade, business or profession if same was carried over.

The City Clerk shall thereupon assess and collect the proper license tax as provided for in this Ordinance, and upon such tax being paid, shall issue to the applicant the proper license.

Sec. 8. For any business, trade, occupation or profession not enumerated in Section 1 of this Ordinance, the license shall be fixed by the City Council of the City of Laurens at any regular or special meeting thereof.

Sec. 9. The license taxes herein imposed are levied for the purpose of raising funds to meet the annual ordinary expenses of the City of Laurens for the fiscal year commencing on the 1st day of January of any year hereafter and for the purpose of paying in whole or in part any legal indebtedness of the said City incurred for ordinary expenses thereof falling due during the said fiscal year. Licenses must be paid on or before January 15th of the year in which they are due and payable. See Sec. 5 for further information.

Sec. 10. This Ordinance shall go into effect on the 1st day of January A. D. 1923.

Done and ratified by the City Council of the City of Laurens and the corporate seal of the said City of Laurens hereto affixed this 15th day of December A. D. 1923 and in the One Hundred and Forty-Seventh year of the Sovereignty and Independence of the United States of America.

W. H. DIAL, Mayor.
Attest: STANLEY W. CREWS, City Clerk.

AN ORDINANCE State of South Carolina, County of Laurens, City of Laurens.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAURENS:

Sec. 1. That all able-bodied male residents of the City of Laurens, between the ages of 18 and 60 years, shall each pay a per capita tax, for street improvements, the sum of \$2.00, on or before the 1st day of March, 1923, and all persons failing to pay said street tax on or before that date shall pay to the City Clerk the sum of \$4.00 as such street taxes, and failure to do so shall, upon conviction, be punished as otherwise provided by the City Ordinance.

Done and ratified by the City Council of the City of Laurens and the corporate seal of the said City of Laurens hereto affixed this 15th day of December A. D. 1923, and in the One Hundred and Forty-Seventh year of the Sovereignty and Independence of the United States of America.

W. H. DIAL, Mayor.
Attest: STANLEY W. CREWS, City Clerk.

