

# CITY TAX AND LICENSE ORDINANCES

## 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, 1922, 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. The amount of said special tax shall be the amount placed opposite each occupation, business or profession herein below named, respectively, and the amount shall be the cost of said special tax per annum, unless otherwise specified, to wit:

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
Whose gross daily income is \$25 or less, per day	5.00
Auctioneers of horses, mares, mules or stock horses or horses, whose gross daily income is \$1,000 or less, per day	200.00
Auctioneers of new furniture, second-hand furniture or household goods, whose gross daily income is \$500 or less, per day	2.00
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 \$10 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.	
Automobile dealers or agents, whose gross annual income is \$1,500 or less, per annum	25.00
Balls and dances, where admission is charged, per day	5.00
Butchers or dealers in fresh meats, whose gross annual income is \$5,000 or less, per annum	25.00
Dealers in single beef or hogs, or offering for sale in wagons may take out special license by the day at the following rates:	
Those whose gross daily income from single beef or hog amounts to \$20 or less, per day	2.00
Dealers in calves, mutton, goat or kid may take out special license by the day at the following rates:	
Those whose gross daily income for each calf, mutton, goat or kid is \$10 or less, per day	2.00
Provided, however, that the licensee shall not have the right to sell under his daily license more than one animal.	
Bagging and Ties—Bagging and ties reworked, including cotton mill waste products	15.00
Brokers dealing in stocks and bonds, per year	15.00
Brokers, Merchandise—Meaning a person, firm or corporation who acts as an intermediary between buyer and seller for the consideration of a commission, with or without warehouse	15.00
Brokers in Lumber—not carrying stock, per year	25.00
Blacksmith shops, two forges, whose gross annual income is \$750 or less, per annum	10.00
Blacksmith shops, two forges, whose gross annual income is \$1,000 or less, per annum	15.00
For each additional forge operated in a blacksmith shop, the license shall be increased per annum according to income, as herein graduated	2.00
Barber shops, operating one chair, whose gross annual income is \$500 or less, per annum	7.50
Whose gross annual income is more than \$500, for each additional \$500 or less, per annum	1.00
Barber shops operating more than one chair shall pay the foregoing license for the first chair and same for each additional chair in accordance with income as graduated.	
Bill posters, whose gross annual 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	15.00
Bicycle dealers, whose gross annual income is \$1,000 or less, per annum	7.50
Boarding house proprietors, tak-	

ness. 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
From \$500.00 to \$500.00 per annum	7.50
From \$1,000 to \$2,000, per annum	12.50
From \$2,000.00 to \$5,000.00 per annum	20.00
Canvassers—Itinerant not otherwise provided for	10.00
Circus or other shows, exhibiting under canvas, or out of doors, whose gross daily income is \$5,000 or less, per day	100.00
Whose gross daily income is more than \$5,000, per day, on each additional \$5,000 or less	25.00
Collectors 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 for manufacturing cotton products, with \$350,000 or less invested in the business, per annum	250.00
On each additional \$1,000 invested in the business, per annum	1.00
Cotton seed buyers, whose gross annual income is \$1,000 or less, per annum	10.00
Cotton ginners, 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, dyeing 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 weavers whose gross annual income is \$1,000 or less, per annum	10.00
Dairies, operating in or out of the city, selling milk in the city	10.00
Directories—Each and every person compiling city directories, per annum	10.00
Dealers in junk, per day	5.00
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 \$1,000 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	5.00
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 busi-	

ness. 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	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	46.00
Orgran 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 opticians 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, billiard, or bagatelle proprietors, operating three tables or less, whose gross annual income is \$5,000 or less, per annum	500.00
Pool, billiard or bagatelle proprietors, operating more than three tables, whose gross annual income is \$7,000 or less, per annum, shall pay the above license for the first three tables so operated and one hundred dollars for each additional table. Plain view from the street or side-walk into the interior of pool rooms, billiard rooms or bagatelle rooms must not be obstructed by screens, frosted glass in doors or windows or otherwise.	
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	16.00
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
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 circus 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	40.00
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, with-	

out first obtaining a license therefor 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	5.00
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	7.50
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
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 or agency, for business done within this state, and not including that done without the state, whose gross annual income is \$10,000 or less, per annum	75.00
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
Undertakers whose gross annual income is \$2,500 or less, per annum	35.00
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
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	40.00
Vulcanizing shops, per annum	10.00
Storage battery charging stations, per annum	10.00

ing 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 on in the City of Laurens the previous year.

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. 7. 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. 8. 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.

Sec. 9. This Ordinance shall go into effect on the 1st day of January A. D. 1922.

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 5th day of December A. D. 1921, and in the One Hundred and Forty-Sixth year of the Sovereignty and Independence of the United States of America.

JNO. A. FRANKS, Mayor.

Attest: STANLEY W. CREWS, City Clerk.

## AN ORDINANCE

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

An ordinance to levy an annual tax upon the taxable property within the corporate limits of the City of Laurens, to raise supplies to defray bonded indebtedness of the said City of Laurens for the fiscal year commencing January 1st, 1922, and to pay past indebtedness of said city, and also to levy and collect a sufficient amount to pay the interest upon the bonded indebtedness of the said city for the year 1922, and to raise a sinking fund for the payment of same.

BE IT ORDAINED, by the City Council of the City of Laurens:

Sec. 1. That a tax of One and 95-100 Dollars on every one hundred dollars worth of property, real and personal not exempt by law from taxation within the corporate limits of the City of Laurens, be and the same is hereby levied for corporate purposes to defray the public expenses of the City of Laurens for the fiscal year, commencing January 1st, 1922, and to meet other indebtedness as has been contracted by said city for corporate purposes; That an additional levy of fifty-five (55) cents on every one hundred dollars worth of the assessed value of all property, real and personal, not exempt from taxation, situated within the corporate limits of the City of Laurens, be and the same is hereby levied, to meet the interest accruing on the bonded indebtedness of the City of Laurens during the fiscal year 1922 and to create a sinking fund to be used in aid of retirement and payment of said bonds, and the excess, if any, shall be used by the City Council for other corporate purposes.

Sec. 2. That the Clerk of the said shall enter levies and assessments upon the books of the said city and receive said taxes. That the said taxes herein levied shall be paid to the said City Clerk in lawful money of the United States on or before the 1st day of March A. D. 1922 and any person, firm or corporation failing to pay said taxes when due shall be liable to the penalty of 15 per centum of the tax so levied, and also cost of issuing execution and collection as now provided by law for the failure to pay the general County and State taxes.

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 5th day of December A. D. 1921, and in the One Hundred and Forty-Sixth year of the Sovereignty and Independence of the United States of America.

JNO. A. FRANKS, 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, 1922, 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 5th day of December A. D. 1921, and in the One Hundred and Forty-Sixth year of the Sovereignty and Independence of the United States of America.

JNO. A. FRANKS, Mayor.

Attest: STANLEY W. CREWS, City Clerk.

**Colds Cause Grip and Influenza**  
LAXATIVE BROMO QUININE Tablets remove the cause. There is only one "Bromo Quinine," E. W. GROVE'S Mfg. Co. New York, N. Y.