

April 11, 1988  
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ORDINANCE NO. 2388

AMENDING CHAPTER 13

AN ORDINANCE AMENDING CHAPTER 13, ENTITLED "LICENSES" OF THE CITY CODE RELATIVE TO CHANGES IN PRIVILEGE LICENSE TAXES.

BE IT ORDAINED by the City Council of the City of Charlotte, North Carolina that:

Section 1. Section 13-21.1 of the Code is hereby repealed in its entirety.

Section 2. Section 13-23 is hereby amended and rewritten to read as follows:

Section 13-23. Tax Based on Gross Receipts.

- (a) Except as provided in (d), if a license tax required by this chapter is based upon the gross receipts, an applicant for a business privilege license shall be required to submit the amount of its gross receipts from the license tax year immediately preceding in such detail and in such manner as the office of the tax administrator may require.
- (b) If a license tax required under this chapter is based on gross receipts, and more than 50% of such receipts are derived from an activity for which there is a single classification in this chapter, the licensee may compute its license tax by applying all gross receipts per location to the rate established for the selected classification and purchase only one license per location. The licensee, however, may be subject to additional license taxes which the state authorizes the city to levy depending on the licensee's business, and for which a separate license must be purchased.
- (c) The term "gross receipts" as used in this section, shall mean all earnings, receipts, fees, commissions, brokers charges, rentals and income whatsoever arising from or growing out of the conduct of the business, occupation or profession licensed under this chapter during the license tax year immediately preceding the license tax year for which the tax is being computed, without any deduction whatsoever, unless otherwise expressly provided.











































































