

CHAPTER 6. BUSINESSES AND TRADES*

ARTICLE I. IN GENERAL

Sec. 6-101. Certificate of Occupancy Required.

A Certificate of Occupancy must be obtained for any business prior to the issuance of a zoning permit. If pursuant to the North Carolina State Building Code no Certificate of Occupancy is required, then the applicant must provide a certification from the County building inspector of that fact.

Cross reference-Building inspections generally, Chpt. 5, Art. II

Secs. 6-102 - 6-199. Reserved.

* **Cross references-**Administration, Ch. 2; town to appoint a tax collector, § 2-407; hours of businesses selling malt beverages or wine regulated, § 3-102; buildings and building regulations, Ch. 5; community antenna television systems, Ch. 8; transportation of garbage and refuse by private citizens, § 11-112; businesses to be kept in sanitary condition, § 12-103; display of goods on sidewalks restricted, § 19-302; franchises, App. D.

State law references-Authority to regulate and license businesses, trades, etc., G.S. § 160A-194; authority to levy privilege license taxes, G.S. § 160A-211.

ARTICLE II. TAXICABS[#]

DIVISION 1. GENERALLY

Sec. 6-201. Taxicab defined.

“Taxicab,” when used in this article, shall be defined as any motor vehicle seating nine (9) or fewer passengers, operated upon any street or highway on call or on demand, accepting or soliciting passengers indiscriminately for hire between such points along streets or highways as may be directed by the passenger or passengers so being transported, and shall not include motor vehicles or motor vehicle carriers regulated by the State Utility Commission.
(Code 1976, § 10.17)

Cross reference-Definitions and rules of construction generally, § 1-102.

Secs. 6-202 - 6-215. Reserved.

[#] **Cross reference**-Traffic and motor vehicles, Ch. 20.

State law reference-Regulation of taxis by town, G.S. § 160A-304.

DIVISION 2. CERTIFICATE OF CONVENIENCE AND NECESSITY

Sec. 6-216. Unlawful to operate without certificate.

It shall be unlawful for any person to operate a taxicab upon and over the streets of the town without first having applied for and secured from the council a certificate of convenience and necessity as set forth in this division.

(Code 1976, § 10.18)

Sec. 6-217. Application required.

Every person desiring to operate a taxicab upon and over the streets of the town shall file on forms supplied by the town clerk an application for certificate of convenience and necessity.

(Code 1976, § 10.19)

Sec. 6-218. Council issues certificates.

The town council shall have the authority to issue certificates of convenience and necessity for taxicabs. Such certificates shall be issued pursuant to section 6-220. If the town council determines that only a portion of the requested taxicab service is needed in town, it may issue a certificate authorizing a lesser amount of service than requested by the applicant.

(Code 1976, § 10.20)

Sec. 6-219. Duration of certificate.

A certificate shall constitute a franchise from the town for the operation of taxicabs within the town for two (2) years, unless a shorter period of time is specified in the certificate. Applications for renewal shall be filed annually and a hearing shall be conducted as provided in this division.

(Code 1976, § 10.21)

Sec. 6-220. Determination of convenience and necessity.

(a) In determining whether the public convenience and necessity require the franchising of such taxicab, the council shall, among other things, take into consideration the following factors:

- (1) Whether or not the public convenience and necessity require such proposed or additional taxicab service within the town;
- (2) The financial responsibility of the applicant and the likelihood of the proposed service being permanent, responsible and satisfactory;
- (3) The number and condition of vehicles and other equipment proposed to be used;
- (4) If required by the council, the schedule of proposed rates to be charged;
- (5) The number of taxicabs now operated and the demand for increased service, if any, and whether or not the safe use of the streets by the public, both vehicular and pedestrian,

will be preserved and whether or not adequate provision has been made for off-street parking of such taxicabs;

(6) The experience of the applicant in the taxicab business;

(7) The names and driver's license numbers of all persons who will be or may be operating taxis; and

(8) Such other relative facts as may be deemed necessary and advisable.

(b) Before making any decision with respect to the issuance of a certificate of convenience and necessity, the council, or a committee thereof, shall make a full and complete investigation of all facts and, if it so desires, subpoena witnesses and utilize the services of the chief of police or any other officer or employee of the town.

(Code 1976, § 10.22)

Sec. 6-221. Hearing, notices.

Each application for a certificate of convenience and necessity shall be scheduled for a hearing not later than thirty (30) days after the same is filed, and the applicant shall be notified by the town clerk by mail to the business address set forth in the application of the date and time of such hearing. Such notification shall be sent at least ten (10) days before the date set for the hearing. The town clerk shall also, within the same time, notify all persons who at the time hold certificates of convenience and necessity for the operation of taxicabs within the municipality of the date and time for such hearing and the name of the applicant. In addition, the town clerk shall publish at least once in a newspaper of general circulation at least ten (10) days before the hearing a notice setting forth the name of the applicant and the date and time of hearing. The cost of such publication shall be paid by the applicant.

(Code 1976, § 10.23)

Sec. 6-222. Burden of proof.

The burden of proof shall be upon the applicant to establish the existence of public convenience and necessity for the operation of the taxicab or taxicabs specified in his application and all other facts required for the granting of a certificate.

(Code 1976, § 10.24)

Sec. 6-223. Failure to begin operations.

If a certificate is granted to an applicant, and the applicant shall fail, in accordance with the provisions of the certificate, to begin operations within sixty (60) days after the date of the certificate, then the certificate shall become null and void, and no refund of any amount paid by the applicant will be made by the town.

(Code 1976, § 10.25)

Sec. 6-224. Transfer.

A certificate is not transferable without the consent and approval of the council. Applications for a permit to transfer shall be filed in the same manner as an application for a certificate of convenience and necessity. The proceedings upon such application for transfer shall be the same as those prescribed for the issuance of a certificate, except that the question of public convenience and necessity need not be proved.

(Code 1976, § 10.26)

Sec. 6-225. Revocation of certificate.

(a) The council may at any time after a public hearing revoke any certificate issued by authority of this article for any one (1) or more, of the following causes:

- (1) Failure to operate the taxicab specified in the certificate in such manner as to serve the public adequately and efficiently;
- (2) Failure to maintain the vehicle and other equipment in good repair;
- (3) Failure to carry liability insurance or bond as required by law;
- (4) Failure to pay the town taxes or license fees imposed upon such taxicabs as set out in the fee schedule in Appendix G;
- (5) Repeated and persistent violation by the taxicab drivers of local and State traffic and safety ordinances, or State laws relating to alcoholic beverages or prostitution;
- (6) Failure to report accidents; and
- (7) Willful failure to comply with any provision of this article or other ordinances or State laws relating to the operation of taxicabs, whether such ordinances and laws be now in force or hereafter enacted into ordinances and into laws.

(b) No certificate shall be revoked until the council holds a public hearing to consider the matter. The owner shall receive notice of the hearing at least five (5) days prior to the hearing by personal service or certified mail, return receipt requested, of the charges against him, and of the time and place of the hearing. If, after the hearing, it is found that the owner is guilty of one (1) or more of the offenses listed in this section, the council shall have the power to revoke the certificate, or to condition a revocation upon noncompliance with its order within any time fixed by it.

(Code 1976, § 10.27)

Sec. 6-226. Substitution of vehicles.

The person or business to whom a certificate has been issued may, by proper endorsement thereon by the town clerk substitute another vehicle for the vehicle for which certificate was granted. In such instance, the liability insurance or bonds shall also be transferred to such substitute vehicle.

(Code 1976, § 10.28)

Sec. 6-227. No person or business to hold more than one certificate.

The council reserves the right to issue only one such certificate to any one person or business. The person or business holding such certificate shall be required to operate the taxicab himself/herself, or in the case of a business, the operators of the taxicabs shall be employees of the business and shall be under the direct supervision and control of the business.
(Code 1976, § 10.29)

Secs. 6-228 - 6-299. Reserved.

ARTICLE III. AMUSEMENT DEVICES AND PLACES OF AMUSEMENT*

DIVISION 1. GENERAL PROVISIONS

Sec. 6-301. Definitions.

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

Amusement device shall mean any pool, billiard, bagatelle, pigeonhole or similar table; bowling alley; pinball machine; or mechanical or electronic amusement device which is or may be operated for or upon the payment of money, trade token or slug, either directly or indirectly, and which operates or may be operated by retail patrons as a game or contest of skill or amusement of any kind or description, and which contains no automatic payoff device for the return of money, trade token or slug, or for which no provision whatever is made for the return of money to the player.

Mechanical or electronic amusement device shall mean any machine which, upon insertion of a coin, trade token or slug, or upon other activation for payment or promise of payment in money, operates or may be operated by retail patrons as a game or contest of skill or amusement of any kind or description, and which contains no automatic payoff device for the return of money, trade token or slug, or which makes no provision whatsoever for the return of money to the player. A mechanical or electronic amusement device is hereby further defined as any machine, apparatus or contrivance which is used or which may be used as a game of skill and amusement wherein or whereby the player initiates, employs or directs any force, action or image generated by, on or in the machine.

Operation shall mean the keeping or maintaining for use or play by retail patrons of an amusement device or the maintenance or management of a place of amusement.

Place of amusement shall mean any premises where one or more amusement devices are kept or maintained for retail patrons.

(Code 1976, § 10.41; Ord. No. 4-82, 9-6-82; Ord. No. 23-99, 8-16-99)

Sec. 6-302. Operation of amusement devices and places of amusement.

(a) No play or use of an amusement device shall be allowed between the hours of 1:00 a.m. and 7:00 a.m. each day.

(b) No amusement device shall be operated unless the place of amusement where the device is to be located is equipped with one (1) well-lighted and well-ventilated toilet facility plainly lettered and marked, which the facility shall be maintained in a sanitary condition. Notwithstanding the preceding sentence, all places of amusement shall provide restroom and other sanitary facilities as required by the North Carolina State Building Code.

* **State law references**-Authority to regulate places of amusement, G.S. § 160A-181; authority to license and regulate forms of amusement and entertainment, G.S. § 160A-194.

(c) No amusement device shall be operated at any place at which there is suffered or permitted on the premises any:

(1) Gambling;

(2) Sale or use of any racing, football or other sport or parlay cards;

(3) Gambling boards or sheets;

(4) Attachment to or placement on any pool or billiard table of any keely board, keno board or any similar board or device.

(d) No owner, operator or employee of a place of amusement shall:

(1) Suffer or permit the place of amusement to become disorderly or permit any profane, obscene or indecent language therein; or

(2) Employ in carrying on the business any person who, within the five (5) years next preceding the effective date of the license, has been convicted of any crime of moral turpitude or of unlawfully possessing, selling or using any alcoholic beverage or controlled substance.

(e) Any place of amusement shall be operated only on the ground floor of a building, and any amusement device shall be located within the place of amusement such that a clear view of the amusement device may be had from the main entrance at all times. No partitions, screens or other obstructions forming rooms or enclosures where persons other than those actually playing or using the amusement device can congregate shall be permitted; provided, this shall not be construed so as to prohibit the maintenance of closets or storage rooms to which public access is prohibited, or of restrooms.

(f) No amusement device shall be operated except in a place of amusement which is in compliance with the provisions of the land use and zoning ordinances of the town and which otherwise complies with all applicable local, county, State and federal laws and regulations.

(g) Any place of amusement shall, whenever open, be supervised and operated by a person over eighteen (18) years of age.

(Code 1976, § 10.43; Ord. No. 4-82, 9-6-82; Ord. No. 22-2004, 8-16-04)

Sec. 6-303. Employees and agents of licensee.

The acts, conduct and omissions of the agents and employees of the licensee shall be deemed to be the acts of the licensee for the purposes of this article.

(Code 1976, § 10.44; Ord. No. 4-82, 9-6-82)

Sec. 6-304. Exceptions.

(a) Nothing in this article shall apply to the North Carolina State Lottery or the sale of products as part of said lottery.

(b) This article shall not prohibit amusement devices that are specifically authorized by statute or by order of a court of law, including, but not limited to, cyber sweepstakes machines and electronic gaming machines. Such machines, however, shall be considered amusement devices and shall be subject to the requirements of this article to the extent permitted by law.

Secs. 6-305 - 6-350. Reserved.DIVISION 3. ENFORCEMENT

Sec. 6-351. Inspection.

Any place of amusement shall be subject to periodic inspection during regular hours of operation by officers of the police department or other designee of the town manager to ensure compliance with the provisions of this article.

(Code 1976, § 10.46(a); Ord. No. 4-82, 9-6-82)

Sec. 6-352. Criminal penalties.

(a) Any person who shall violate this article or any provision hereof shall be liable for a misdemeanor and criminal penalties as provided in section 1-111 and G.S. §§ 160A-175 and 14-4.

(b) Each day or portion thereof during which a violation of this article occurs shall be considered a separate and distinct offense; likewise, the operation of each amusement device at a place of amusement in violation of this article shall be considered a separate and distinct offense.

(Code 1976, § 10.46(b); Ord. No. 4-82, 9-6-82)

Cross reference-General penalty, § 1-111.

Sec. 6-353. Civil penalties.

If any person shall violate this article or any portion hereof, he or she shall be subject to a civil penalty in the amount of one hundred dollars (\$100.00) for each day or portion thereof. Further, the operation of each amusement device in violation of this article shall constitute a separate and distinct offence. The town manager or his designee shall give written notice of such violations by certified mail, return receipt requested, or by personal delivery to the operator of the place of amusement, the manager thereof, or to the owner or operator of the amusement device. The business operator, manager or owner or operator of the amusement device, shall have five (5) days from the date of the notice to correct the violations. If the violations are not corrected within five (5) days, a civil penalty levied pursuant to this article may be recovered by the town in a civil action in the nature of debt.

(Code 1976, § 10.46(c); Ord. No. 4-82, 9-6-82)

Sec. 6-354. Equitable relief.

Pursuant to section 1-111 and G.S. § 160A-175(d) and (e), this article may be enforced by any appropriate equitable remedy available from and through the General Court of Justice, Superior Court Division.

(Code 1976, § 10.46(d); Ord. No. 4-82, 9-6-82)

Sec. 6-355. Multiple remedies.

The town may exercise any or all of the remedies available under this division to secure enforcement of this article, and the exercise or non-exercise of anyone or more of the available remedies shall not preclude or waive the right of the town to exercise any other available remedies at any time,

(Code 1976, § 10.46(1); Ord. No. 4-82, 9-6-82)

Sec. 6-356. Responsibility for enforcement.

The police department and the town manager, or his designee, are authorized to enforce the terms of this article, and specific additional authorization of the town council shall not be required.

(Code 1976, § 10.46(g); Ord. No. 4-82, 9-6-82)

Secs. 6-357-6-399. Reserved.

ARTICLE IV. PEDDLING, SOLICITING AND ITINERANT MERCHANTS*

Sec. 6-401. Peddler defined.

The word “peddler” as used in this article shall include any person, whether a resident of the town or not, traveling by foot, automotive vehicle, wagon or any other type of conveyance from place to place offering for sale, directly or indirectly, any merchandise, goods, services or any other type of sales. The word “peddler” shall include the words “hawker,” “huckster,” and “itinerant merchant.”

(Code 1976, § 10.51; Ord. No. 7-77, 6-1-77)

Cross reference-Definitions and rules of construction generally, § 1-102.

Sec. 6-402. Solicitors, peddlers, etc.

The practice of going in and upon private residences and the premises thereof, by solicitors, peddlers, hawkers, itinerant merchants and vendors of merchandise, not having been requested or invited to do so by the owner or occupant of such private residences and premises, for the purpose of soliciting orders for the sale of goods and merchandise or the purpose of disposing of or peddling or hawking the same, is hereby prohibited.

(Code 1976, § 10.52; Ord. No. 7-77, 6-1-77)

State law reference-Authority to prohibit peddling and soliciting, G.S. § 160A-178.

Sec. 6-403. Selling merchandise on streets and sidewalks.

(a) No person shall sell or offer for sale merchandise or services of any description from the streets, sidewalks or public property for any commercial purpose.

(b) The chief of police may grant concessions to this article for religious, fraternal, civic or educational organizations that are classified by the North Carolina Department of Revenue as nonprofit organizations.

(c) It shall be a misdemeanor for any person to fraudulently offer for sale, either directly or indirectly, any merchandise or services under the guise of the organizations mentioned in subsection (b).

(Code 1976, § 10.53; Ord. No. 7-77, 6-1-77)

Cross reference-Streets, sidewalks and other public places, Ch. 19.

Sec. 6-404. Selling merchandise on private property

(a) Persons selling or offering for sale merchandise or services of any description from private property must first obtain a peddler’s permit from the Planning Department. Organizations, as defined in Sec. 6-403(b), are exempt.

(b) The applicant for the peddler’s permit must provide written consent of the owner of the land upon which the applicant proposes to conduct business.

* **Cross references**-Shouting and crying of peddlers in neighborhoods prohibited, § 14-202; selling, peddling in parks, § 16-208.

State law reference-regulation of solicitation campaigns and itinerant merchants, G.S. § 160A-178.

(c) Peddler permits are twenty five dollars (\$25) per day and are valid for up to three days.

Secs. 6-405 - 6-499. Reserved.

ARTICLE V. MASSAGE PARLORS, HEALTH SALONS AND CLUBS*

DIVISION 1. GENERALLY

Sec. 6-501. Purpose of article.

To protect the general health, safety and welfare, the following licensing provisions hereinafter specified are ordained for the privilege of carrying on the business, trade or profession of masseur or masseuse and for the operation or carrying on of the businesses, trades or professions commonly known as massage parlors, health salons, physical culture studios, clubs or establishments, or similar establishments by whatever name designated, wherein physical culture, massage, hydrotherapy or other physical treatment of the human body is carried on or practiced. The provisions of this article shall not apply to a regularly established and licensed hospital, sanitarium, nursing home or medical clinic, nor to the office or clinic operated by a duly qualified and licensed medical practitioner, osteopath or chiropractor in connection with his practice or medicine, chiropractic or osteopathy, provided, however, that such office or clinic is regularly used by such medical practitioner, chiropractor or osteopath as the principal location for his practice of medicine, chiropractic or osteopathy.
(Ord. No. 4-75, § (a), 4-21-75; Code 1976, § 10.71)

Sec. 6-502. Definition.

A male person who applies manual or mechanical massage or similar treatment to the human body, trunk or limbs shall be deemed within the terms of this article, a “masseur,” and a female person so engaged, a “masseuse.” These terms are synonymous with “massage therapist,” “bodywork therapist,” and related terms, as defined in G.S. §§ 90-622 and 90-623.
(Ord. No. 4-75, § (b), 4-21-75; Code 1976, § 10.72)

Cross reference-Definitions and rules of construction generally, § 1-102.

Secs. 6-503 - 6-515. Reserved.

* **State law reference**-General police power, G.S. § 160A-174; regulation of businesses, G.S. § 160A-194, regulation of massage therapists, G.S. Chpt. 90, Art. 36., esp. § 90-636, and 21 N.C.A.C. Chpt. 30.

DIVISION 2. LICENSE

Sec. 6-516. State license required.

Any person desiring to engage in a business regulated by this article shall, before beginning operations, obtain a license from the State for such work pursuant to G.S. § 90-623. (Ord. No. 4-75, § (c), 4-21-75; Code 1976, § 10.731)

Secs. 6-517 – 6-521. Repealed.

Secs. 6-522 - 6-550. Reserved.

DIVISION 3. OPERATION OF BUSINESS

Sec. 6-550. Required information.

Before the town may issue a business privilege license or a zoning permit to any business regulated by this article, the business shall file the following information with the town manager:

- (1) The names and State license numbers of each masseur or masseuse that will be working for the business. The business shall be under a continuing obligation to provide the names and State license number of each new masseur or masseuse hired by the business after it obtains all required licenses and approvals from the town; and
- (2) Proof that the business maintains a minimum of \$50,000.00 in professional liability insurance.

Sec. 6-551. Hours of operation.

No masseur or masseuse or any person or party engaging in any of the businesses regulated by this article shall engage in such business, trade, profession, occupation or calling except within and between the hours of 8:00 a.m. and 10:00 p.m.; nor shall any operator of a massage parlor or establishment or business above enumerated and not specifically excepted hereunder, operate the same except within and between the aforesaid hours.

(Ord. No. 4-75, § (h), 4-21-75; Code 1976, § 10.78)

Sec. 6-552. Minors; unlicensed persons.

(a) *Restricted.* It shall be unlawful for any person under the age of eighteen (18) years to patronize any massage parlor or similar establishment licensed hereunder unless such minor shall first present express written authorization for such treatment signed by both parents or general guardian or adult person having authority over the minor.

(b) *Duty of operator.* It shall be the duty of the operator of such massage parlor or similar establishment licensed under this article to determine and have verification of the age of the person patronizing such establishment, and violation of this article shall be grounds for the revocation of the license of the establishment.

(Ord. No. 4-75, §§ (i), G), 4-21-75; Code 1976, § 10.79)

Sec. 6-553. Forms.

The written forms required by this article shall contain, as a minimum, the following:

- (1) *Consent to treatment of minor:*

CONSENT

We, the undersigned _____ ,
(parents, guardian, etc.)

do hereby give our consent and permission for _____

to receive massage treatment(s) at the _____, (name of minor)
(place of business)
this the ____ day of _____, 20 ____ .

Parent/guardian

Parent/guardian

(Ord. No. 4-75. §§ (k), (I), 4-21-75; Code 1976, § 10.80)

Sec. 6-554. Records.

(a) The operator of a business regulated by this article shall be required to maintain on file at the physical location of the business for at least ninety (90) days records of treatments which shall include at a minimum: date of treatment, name of customer, name of masseur/masseuse, treatment rendered, and length of treatment. Such records must be made available for inspection by the town manager or his designated representative and must be maintained subject to civil process by a customer in the event of injury. To the extent these records are deemed to be medical records, the business shall comply with all State and federal laws pertaining to the privacy and confidentiality of said records.

(b) The operator of a business regulated by this article shall also keep on file at the physical location of the business a copy of its current professional liability insurance policy, which must be kept available for inspection by the town manager or his designee.

(Ord. No. 4-75, § (m), 4-21-75; Code 1976, § 10.81)

Secs. 6-555 - 6-600. Reserved.

ARTICLE VI. SEXUALLY ORIENTED BUSINESSES

Secs. 6-601 – 6-622. Repealed and transferred to Chapter 17.

ARTICLE VII. RETAIL SHORT-TERM LEASE OR RENTAL OF VEHICLES*

Sec. 6-701. Tax on gross receipts from retail short-term lease or rental of vehicles.

(a) *Definitions.* In addition to the common meanings of words, the following definitions shall be applicable herein:

Customer shall mean any person that leases or rents a vehicle on a short-term lease or rental basis.

Gross receipts shall mean the amount that is or would be reported as gross receipts on a business's state income tax return, or on the federal income tax return filed with the State income tax return if the State return does not separately state gross receipts for the most recently completed tax year. Taxes collected hereunder are not subject to the tax herein imposed and are not included in gross receipts.

Lease or rental shall mean a transfer, for consideration, of the use but not the ownership of property to another for a period of time.

State law reference-G.S. 105-164.3(17).

Long-term lease or rental shall mean a lease or rental made under a written agreement to lease or rent property to the same person for a period of a least three hundred sixty-five (365) continuous days.

State law reference-G.S. 105-187.1(3).

Person shall mean any individual, trustee, executor, other fiduciary, corporation, unincorporated association, partnership, sole proprietorship, company, firm, or other legal entity.

Short-term lease or rental shall mean any lease or rental of a vehicle that is not a long-term lease or rental.

State law reference-G.S. 160A-215.1(e)(2) and G.S. 105-187.1(4).

Tax Collector shall refer to that individual appointed by the town council pursuant to G.S. § 105-349 and the provisions of the municipal charter to collect taxes on behalf of the Town of Maiden and any other person authorized to carry out the duties and functions of such individual.

Taxpayer means any person liable for the taxes imposed by this article.

Vehicle shall mean any of the following:

- (1) A motor vehicle of the private passenger type, including a passenger van, minivan, or sport utility vehicle;

* **State law reference**-Gross receipts tax on short-term leases or rentals, G.S. § 160A-215.1.

(2) A motor vehicle of the cargo type, including a cargo van, pickup truck, or truck with a gross vehicle weight of twenty-six thousand (26,000) pounds or less used predominantly in the transportation of property for other than commercial freight, and that does not require the operator to possess a commercial driver's license; or

(1) A trailer or semi-trailer with a gross weight of six thousand (6,000) pounds or less.

State law reference-G.S. 160A-215.1(e)(2).

(b) *Levy of tax.* A tax is hereby imposed and levied in an amount equal to one and one half (1 ½) percent of the gross receipts derived from the short-term lease or rental of vehicles at retail to the general public. This tax on gross receipts is in addition to the privilege taxes authorized by G.S. 160A-211.

(c) *Collection of the tax.* Every person engaged in the business of the short-term lease or rental of vehicles at retail to the general public shall collect at the time of the lease or rental the tax herein levied, place the tax so collected in a segregated account, and thereafter remit such tax to the tax collector in accordance with the provisions of this article. The taxpayer shall include a provision in each retail short-term lease or rental agreement stating that the percentage amount enacted by this article of the total lease or rental price, excluding highway use tax, is being charged as a tax on gross receipts. The amount of the tax shall be stated separately from the lease or rental and shown separately on the taxpayer's records. The tax shall be paid by the customer to the taxpayer as trustee for and on account of the Town of Maiden. The taxpayer shall be liable for the collection thereof and for its payment to the tax collector and the taxpayer's failure to charge or to collect said tax from the customer shall not affect the liability.

(d) *Report and payment of tax.* Taxes levied under this article are due and payable when a return is required to be filed. Every taxpayer shall, within the time specified, submit a return to the tax collector on the form prescribed by the tax collector. A return must be signed by the taxpayer or the taxpayer's agent. Returns of taxpayers are due to the tax collector each month on or before the fifteenth (15th) day of the month following the month in which the tax accrues. As provided in G.S. § 160A-208.1, a return shall not be considered a public record and information contained in a return may be disclosed only in accordance therewith.

(e) *Taxpayer to keep records.* The taxpayer shall keep and preserve suitable records of the gross receipts received by such taxpayer in the conduct of business and such other books or accounts as may be necessary to determine the amount of the tax for which such taxpayer is liable under the provisions of this article. It shall be the duty of the taxpayer to keep and preserve for a period of three (3) years all such records of gross receipts and other books and accounts described. All records, books and accounts herein described shall be open for examination at all reasonable hours during the day by the tax collector or his or her duly authorized agent.

(f) *Tax collector to provide forms.* The tax collector shall design, prepare, print and make available to all taxpayers operating within the municipal boundaries of the Town of Maiden forms and instructions for filing returns to insure a full collection of and an accounting for taxes

due. The failure of any taxpayer to obtain or receive forms shall not relieve such taxpayer from the payment of the tax at the time and in the manner provided.

(g) *Situs*. The transaction giving rise to the tax herein levied shall be deemed to have occurred at the location of the entity from which the customer takes delivery of the vehicle.

State law reference-G.S. 160A-215.1(b)

(h) *Penalties and remedies*. The provisions with respect to remedies and penalties applicable to G.S. Chpt. 105, Subchapter VIII, “(Local Government Sales and Use Tax,)” apply to a tax levied under this article. The town council may exercise any power the secretary of revenue may exercise in collecting local sales and use taxes.

State law reference-G.S. 160A-215.1(f)

(i) *Interest*. In addition to penalties for late filing and/or late payment of this tax, interest will be charged in accordance with G.S. § 105-241.21.

(j) *Administration*. The tax levied by this article shall be collected by town but otherwise shall be administered in the same manner as the tax levied under G.S. § 105-164.4.(a)(2). (Ord. No. 18-2000, §§ 1-10, 6-19-00)

State law reference-G.S. 160A-215.1(d)

ARTICLE VIII. FARMERS MARKET

Sec. 6-801. Farmers Market Defined.*

Repealed.

*This ordinance automatically expired on November 1, 2009 and was not readopted.

(Ord. No. 8-2009, 04-20-09)