

AN ORDINANCE IMPOSING A LICENSE TAX ON CARNIVALS

BE IT ORDAINED by the Board of Supervisors of Wythe County, Virginia, that every person, firm, company or corporation who or which exhibits anywhere in Wythe County performances known as a carnival, or performances similar thereto, shall first procure a license therefor from the Commissioner of the Revenue for the County of Wythe, and for which there shall be paid a license tax of Five Hundred Dollars (\$500.00) for each day of performance or exhibition.

For the purpose of this ordinance a carnival shall mean an aggregation of shows, amusements, concessions, eating places and riding devices, or any of them operated together on one parcel of ground, street or road, or on contiguous parcels of ground, streets or roads, moving from place to place, whether the same are owned and actually operated by separate firms and corporations, or not.

Every person, firm, company or corporation who or which exhibits or gives a performance or exhibition of any carnival or other similar performance, without the license required, shall be fined not less than Fifty Dollars (\$50.00) nor more than Five Hundred Dollars (\$500.00) for each offense.

This ordinance imposing a license tax on carnivals and other similar performances is subject to the following exceptions, to-wit:

1. Any carnival as defined aforesaid which is conducted, sponsored and operated exclusively by residents of Wythe County, Virginia, for civic or charitable purposes, shall not be subject to any license tax.
2. Any carnival consisting wholly of riding devices, whether operated by residents or non-residents of Wythe County, Virginia, shall pay a license tax of Five Dollars (\$5.00) per ride per week, rather than the license tax imposed heretofore.
3. Where a carnival operated exclusively by residents of Wythe County is conducted in conjunction with riding devices owned and operated by non-residents of Wythe County, Virginia, the license tax shall be Five Dollars (\$5.00) per ride per week, as aforesaid,
4. This license tax is not applicable to circuses, dog and pony (either) shows, trained animal shows, county fairs, or performances similar thereto.

It shall be the duty of the Sheriff of the County of Wythe to prevent any such performance to open until the license required hereunder is exhibited to him, and it shall be the duty of the Attorney for the Commonwealth to appear and prosecute all violations hereof.

All ordinances heretofore enacted are hereby repealed insofar as being inconsistent herewith, otherwise to remain in full force and effect.

This ordinance shall take effect and be in force upon and after its passage and due publication for two successive weeks in the Southwest Virginia Enterprise and Wythe County News, newspapers published in the County of Wythe, with general circulation therein.

On motion duly made, seconded and passed, it is ordered that the ordinance passed on the 7th day of July, 1952, imposing a license tax of \$500.00 a day on carnivals, is hereby ratified and affirmed.