ORDINANCE NO. 105

IMPOSING LICENSE TAX IN THE COUNTY OF MARIPOSA, STATE OF CALIFORNIA, PROVIDING FOR THE COLLECTION OF THE SAME AND IMPOSING A PENALTY FOR A VIOLATION THEREOF.

The Board of Supervisors of Mariposa County do ordain as follows:

SECTION 1. Each and every firm, co-partnership, association or corporation, transacting and carrying on any business hereinafter named within the limits of said Mariposa County, State of California, shall pay a license tax, and procure a license therefor in the sum of and manner hereinafter described.

PEDDLERS, HAWKERS, ETC.

SECTION 2. Every traveling merchant, hawker or peddler, who carries a pack and vends any goods, wares or merchandise, must pay a tax of $1.00 per month and every traveling merchant, hawker or peddler who uses an automobile or any other conveyance for the purpose of vending his goods, soft drinks, articles of an edible nature, wares or merchandise, must pay a license tax of $15.00 per quarter.

THEATRES

SECTION 3. It is hereby provided that theatres, entertainments and exhibitions be required to pay a license as follows:

$2.00 per day in any town, village or hamlet of more than 200 inhabitants and in all other places having less than 200 inhabitants $1.00 per day, PROVIDED, that the provisions of this section do not apply to exhibitions given for the benefit of churches, educational purposes, schools, or any other charitable institutions, by any amateur dramatic association or literary society of the town, village, hamlet or district in which such exhibition or entertainment is given.
MECHANTS

SECTION 4. All persons, firms co-partnerships, associations or corporations engaged, or who may hereafter become engaged at a fixed place of business selling goods, wares or merchandise, drugs or medicines, jewelry or wares of precious metals, whether on commission or otherwise, EXCEPT agricultural productions, or the productions of any stock, dairy or poultry farm, when sold by the producer of such productions, and except such as are sold by auctioneers at public sale under a license as hereinbefore provided, are classified as follows:

1st Class. Those who make average monthly sales to the amount of $2500. and less than $5000.00, $3.00 per month.

2nd Class. Those who make an average monthly sale to the amount of $1250, $2.00 per month.

3rd Class. Those who make average monthly sales less than $1250, $1.00 per month.

SECTION 5. The Auditor must keep in his office a ledger in which he must keep the Tax Collector's account for all licenses delivered to him, sold or returned unsold to him. The correct statement of the Tax Collector's license shall be certified to the County Treasurer each month by the auditor.

SECTION 6. Separate licenses must be obtained for each establishment or separate house of business located in said Mariposa County.

SECTION 7. If any person, or persons, firm, co-partnership, association or corporation shall carry on, conduct or commence any business mentioned in this ordinance provided for the carrying on and conducting of said business, an action shall be commenced and prosecuted in the names of the County of Mariposa, against such persons, firm, co-partner
ship, association or corporation, for the collection of such license tax, and in case of a recovery by the plaintiff judgment shall be rendered in the sum of fifteen hundred dollars against the defendant in addition to the amount due for such license tax and cost.

SECTION 8. Any and all persons, firms, co-partnerships, associations or corporations who, within the corporate limits of the said County of Mariposa, commences, conducts, engages in, transacts or carries on any kind of business mentioned in this ordinance without the license tax having been first paid and a license having been first obtained therefore as by this ordinance required, shall be guilty of a misdemeanor, and, upon conviction by any Court having jurisdiction thereof, shall be punished by a fine not exceeding Two Hundred and fifty dollars and not less than fifteen dollars, and or by imprison-ment in the County jail not exceeding sixty days, or by both such fine or imprisonment.

SECTION 9. The quarterly periods for each license provided in this ordinance payable by the quarter shall commence on the first day of January, April, July or October of each year during which the business for which the same is paid, shall be commenced.

SECTION 10. The words "Tax Collector" whenever used in this ordinance shall mean the Tax Collector of said Mariposa County.

SECTION 11. The word "Quarter" whenever used in this ordinance shall mean one quarter of a year.

SECTION 12. All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed, annulled, and rescinded.

That this order and ordinance shall take effect and be in force from and after the 16th day of January, 1932,
and that before the expiration of fifteen days after the
passage thereof, it shall be published with the names of
the members of the Board of Supervisors voting for or against
the same for one week in the Mariposa Gazette, a newspaper
published in the Town of Mariposa, County of Mariposa,
State of California.

Passed and adopted this 14th day of December, 1931.

AYES:

C. I. Mentzer
S. B. Givens
J. C. Grosjean
J. W. Collins

NOT VOTING: C. L. Boothe

ABSENT: None

C. I. MENTZER
Chairman of the Board of
Supervisors
Mariposa County, California

Attest:

W. E. GALLISON
County Clerk