

Chapter 14

LICENSES*

Art. I. In General, secs. 14-1 --- 14-16

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Article I. In General

Sec. 14-1. Privilege tax code---Adopted.

Sections 27-17-1, 271-17-35, 27-17-299, 27-17-392, 27-17-415, 27-17-451, 27-17-455, 27-17-457, 27-17-459, 27-17-469, 27-17-471, 27-17-473, 27-17-475, 27-17-477, 27-17-483, 27-17-487, 27-17-489, 27-17-491, 27-17-493, 27-17-495, 27-17-497, 27-17-499, 27-17-501, 27-17-521, of the Mississippi Code of 1972, Annotated as Amended, and Senate Bill No. 2081, enacted by the Legislature of the State of Mississippi at the regular Legislative Session of 1988, and any and all amendments thereto, heretofore or which may be hereafter enacted, be and they are hereby adopted, and the said sections and Senate Bill No. 2081 and any and all amendments thereto, shall constitute the "Privilege Tax Code" of the City of Hattiesburg, Mississippi, a Municipal Corporation, and all privileges set forth in the act, and amendments thereto, are taxed as therein set forth, and the act is hereby adopted and approved in its entirety, together with all amendments, thereto. (Ord. 2292, sec. 1, 7-5-88; Ord. 1182, sec. 1, 4-26-51)

Cross reference--Flea Markets, Sec. 14-11.

Sec. 14-2. Same--Amounts levied.

Any and all other privilege taxes hereafter levied, authorized or permitted under the laws of the State of Mississippi shall be and are hereby made effective and in full force in the City of Hattiesburg, Mississippi. (Ord. 2292, sec. 2, 7-5-88; Ord. 1182, sec. 3, 4-26-51)

Cross reference--Flea Markets, Sec. 14-11.

Sec. 14-3. Privilege taxes authorized by state adopted.

The privilege tax provided for in Section 14-1 shall become due and be collected and licenses issued therefore by the City Tax Collector as provided by State Law. When the correct amount of the tax has been so ascertained, the City Tax Collector shall issue to the applicant taxpayer a privilege license according to such application, and shall date the same as of the first day of the month of its issuance. All licenses issued pursuant to this section shall be good, usable and valid for one (1) year after the date thereof, which period shall be so designated in the license. (Ord. 2292, sec. 3, 7-5-88; Ord. 1182, sec. 2, 4-26-51)

Cross reference--General provisions relating to taxation, Ch 24 Flea Markets, Sec. 14-11.

Sec. 14-4. Same---Civil penalties.

The repealing of Ordinance No. 1182, adopted and approved 4-26-51, shall in no wise affect the right of the City of Hattiesburg, Mississippi, to prosecute any offense or to collect any tax or penalty thereunder for any act heretofore committed. (Ord. 2292, sec. 4, 7-5-88; Ord. 1182, sec. 4, 4-26-51)

Cross reference--Flea Markets, Sec. 14-11.

Sec. 14-5. Schedule of certain privilege taxes; fee.

Every person desiring to engage in the business or exercise the privilege hereinafter specified shall first, before commencing same, apply for, pay for and procure from the tax collector of the city a privilege license authorizing him to engage in the business or exercise the privilege specified therein, and the amount of tax shown in the following paragraphs is hereby imposed for the privilege of engaging or continuing in the business set out therein.

- A. Each person, selling, peddling or delivering or distributing liquefied and petroleum gas systems, such as butane or propane gas systems, or liquefied or petroleum gases, such as butane or propane gas at retail, the sum of five dollars.
- B. Each person maintaining and operating a bulk storage plant for the storage, sale and delivery, either wholesale or retail of liquefied petroleum gases such as butane or propane gas in the city, or within one-half mile thereof the sum of twenty-five dollars.
- C. Each person, distributor or wholesale dealer selling, using, consuming, handling or distributing cigarettes or smoking tobacco, provided such person, distributor or wholesale dealer has a warehouse or wholesale business located in the city, the sum of fifty dollars.

Any person failing to procure the license provided for in this section before beginning the business for which a privilege tax is required by this article, or who shall fail to renew during the month in which it is due, the license on the business for which he has theretofore procured a privilege license, shall be liable for the amount of the tax required for such business, and fifty per cent thereof, and it is hereby made the duty of the city tax collector to collect the tax and penalty, issue a separate license for the tax and penalty, and to endorse the face of the license issued as a penalty the words, "Collected as Damages," and he shall account for all such penalties as he is required to account for other privilege taxes.

In addition to the above penalty, the delinquent tax payer shall be subject to a fine of not more than five hundred dollars (\$500.00) or imprisonment of not more than six (6) months, or both such fine and imprisonment. (Ord. 996, secs. 1---7, 7-13-44)

Sec. 14-6. Privilege tax on alcoholic beverages---State tax adopted.

Every person desiring to enjoy in the city any privilege taxed by Section 27-71-5 and amendments thereto of the Mississippi Code of 1972, Annotated as Amended, dealing with privilege taxes on the manufacture, distribution, and sale at wholesale and retail of beer and light wines of not more than four percent alcohol measured by weight, shall first pay to the city tax collector fifty percent of the State Privilege Tax, provided, however, that no person engaged in the business of manufacturer, wholesaler or distributor of beer or light wines shall be taxed by the City of Hattiesburg, except where the warehouse or plant of such manufacturer, wholesaler, or distributor is located in the city. (Ord. 871, sec. 1, 3-1-34)

Cross reference---Alcoholic beverages, Ch. 3; see sec. 2-41, City Tax Collector and Sec. 2-42, City Tax Collector's duties.

Sec. 14-7. Same---Manner of collection; when payable.

The privilege tax provided for in sec. 14-6 shall become due and be collected and licenses issued therefore by the city tax collector in the same manner that the taxes for the privilege become due and are collected and licenses issued therefore under the State laws. (Ord. 871, sec. 2, 3-1-34)

Sec. 14-8. Penalty for violation of secs. 14-6 through 14-7.

A. Any person who shall exercise any of the privileges taxed by secs. 14-6 through 14-7 in the city without first paying the tax and procuring the license as required shall on conviction before the mayor or police justice be punished by a fine of not less than double the tax imposed on such privilege, provided such fine shall in no case exceed one thousand dollars (\$1,000.00) or shall be imprisoned in jail not longer than ninety (90) days or by both such fine and imprisonment.

B. All persons liable to the city for privilege tax, who shall fail to procure the license therefore before beginning the business herein taxed, shall in each instance be liable for double the amount of the tax, and it is hereby made the duty of the city tax collector to collect the amount, issue a separate license therefore and endorse across its face the words: "Collected as damages." (Ord. 871, sec. 5, 3-1-34)

Sec. 14-9. Insurance and bond requirements for building, swimming pool, mechanical, plumbing and electrical contractors or builders.

A. The applicant for a building contractor's license, swimming pool license, mechanical license, plumbing license or electrical license in the City of Hattiesburg shall furnish proof annually to the governing authorities of the city that the applicant has and will maintain in effect during the period of such privilege license insurance coverage in the following amounts:

1. Contractor's public liability insurance:

LIMITS OF LIABILITY

Bodily Injury	Property Damage
\$50,000.00 each occurrence	\$50,000.00 each occurrence
\$50,000.00 Aggregate	\$50,000.00 Aggregate

2. Completed operations---Product liability insurance:

Bodily Injury	Property Damage
\$50,000.00 each occurrence	\$50,000.00 each occurrence
\$50,000.00 Aggregate	\$50,000.00 Aggregate

B. The applicant for such license shall also execute and file with his application therefore a bond to be approved by the governing authorities of the city, which said bond shall be a surety bond made by a surety or indemnity company authorized to do business in Mississippi; said bond shall be in the minimum penal sum of two thousand dollars (\$2,000.00) for plumbing, gas, building and electrical contractor's license applicants and for swimming pool and mechanical license applicants and shall be conditioned that the principal therein will indemnify and save harmless the city from all claims, suits or actions arising on account of the doing of such work by the principal obliger in said bond or any of his agents, representatives or employees, and conditioned further that the principal obliger in said bond, his agents, representatives and employees will faithfully perform said work in all respects, and will restore to like condition to that

in which found, any street, sidewalk or other public property disturbed by him or them, and shall keep the same in such repair for one (1) year. Only after these two (2) provisions are satisfied shall the inspector issue the privilege license. (Ord. 2579, sec. 10, 2-21-97, Ord. 2151, sec. 1, 6-5-84; Ord. 1807, secs. 1, 2, 10-3-73; Ord. 1793, secs. 1, 2, 4-18-73)

Cross references--see Chapter 22, Art. I, Buildings generally; Art. VII, Mechanical Code; Art. VIII, Plumbing Code; Art. IX, Swimming Pool Code; and Chapter 9, Electricity; Art. IX, Fire Sprinkler System and/or Swimming Pool Code.

Secs. 14-9A. Classification of License.

A. Master Plumbing Contractor License - Any person engaged in the business of installing or contracting to install, repairing or contracting to repair, alter or replace any equipment, appliances, fixtures, fittings and appurtenances, and/or connections to a water or sewerage system or any consumers' gas piping, gas appliances and/or related accessories as covered in the Code(s) or chapter 22. These requirements apply to gas piping systems extending from the point of delivery to the inlet connections of appliances, and the installation and operation of residential and commercial gas appliances and related accessories (Ord. 2579, sec. 10, 1-21-97).

B. Master Mechanical Contractor License- Any person engaged in the business of installing or contracting to install, repairing or contracting to repair, alter or replace any mechanical system, equipment, appliances, fixtures, fittings and/or appurtenances, including ventilating, heating, cooling, air conditioning and refrigeration systems, incinerators, and other energy-related systems(Ord. 2579, sec. 10, 1-21-97).

C. Specialty Trades - Any person engaged in the business of installing or contracting to install, repairing or contracting to repair, alter or replace any fire sprinkler system and/or swimming pool equipment regulated by Federal, State and/or local regulations(Ord. sec. 10, 1-21-97).

Sec. 14-10. Reserved.

Amendment Note--Ord. 2361, sec. 1, enacted 11-6-90, repealed Ord. 1250, secs. 1---3, enacted 12-16-54, and codified as Sec. 14-10, regulating Bankrupt, insolvency sales, etc. This section was reserved to maintain sequence.

Sec. 14-11. Flea Markets; short title, terms and license requirements.

A. This section shall be cited as the Flea Market Ordinance.

B. The words, terms and phrases, when used in this section, shall have the meaning ascribed to herein:

"Flea Market" shall mean any building, structure or common area whether in an enclosed space or not where more than one space, booth, room, enclosure or any area is rented or leased when said spaces, booths, rooms, enclosures or areas are devoted to displaying samples, goods,

or merchandise considered to be, but not limited to, antiques, books, collectibles, crafts, housewares, jewelry, coins, paintings, posters, wearing apparel, and flowers or plants for the purpose of retail sale of such items.

C. Upon each person who is engaging in the business of selling goods at a flea market there is hereby levied a tax of ten (\$10.00) dollars for each event. (Ord. 2686, sec. 1, 4-20-99; Ord. 2424, sec. 1, 9-22-92; Ord. 2400, sec. 1, 3-17-92)

D. All of the general provisions of Sections 14-1, 14-2, 14-3 and 14-4 of this chapter (being Ordinance No. 2292) shall apply to and are hereby adopted as the means by which provisions of this section may be enforced, and the taxes and penalties imposed may be collected. (Ord. 2396, secs. 1--4, 2-4-92)

Secs. 14-12 --- 14-16. Reserved.

Article II. Slot Amusement and Vending Machine Tax

Sec. 14-17. Mississippi Code Adopted.

Section 27-27-1, Articles 1 and 3, et. seq., of the Mississippi Code of 1972, as annotated and amended be and is hereby adopted, and all said included sections in section 27 and any and all amendments thereto, shall constitute the Slot Amusement and Vending Machine Ordinance of the City of Hattiesburg, Mississippi, a Municipal Corporation, and the said act is hereby adopted and approved in its entirety.

Secs. 14-18. ---14.30. Reserved.

Article III. Garage, Carport, Yard and Rummage Sales

Sec. 14-31. Definition.

A "garage, carport, yard and rummage sale" shall mean the display of, sale or offering for sale of any type goods, wares, merchandise, food or drink at any location within the City of Hattiesburg, and said terms shall be accorded their common meaning, but shall not include any other business activity for which a privilege license is required by law. (Ord. 2611, 10-21-97; Ord. 2402, 4-21-92; Ord. 2250, sec 1, Ord. 2082, sec. 1, 8-24-82; Ord. 2080, sec.1, 7-20-82)

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Sec. 14-32. Permit--Application.

Any person, firm or corporation desiring to carry on a garage, carport, yard or rummage sale must be the occupant or legal owner of the property where the sale is held and shall first make application for such privilege. Such permit when issued shall authorize the sale

for a period not to exceed two (2) consecutive days, and only on the dates specified; no sales shall be allowed on Sunday; and no sale shall start before the hour of 8:00 A.M. The application, in addition to such other information as may be required, shall provide the following information:

A. Name;

B. Address of place of residence;

C. Address of sale, if other than address of place of residence.

(Ord. 2402, sec.2, 4-21-92; Ord. 2250, sec. 2 & 4, 1-20-87; Ord. 2082, sec. 2, 8-24-82; Ord. 2080, sec 2, 7-20-82)

Cross reference--Garbage, trash and weeds, Ch.11; Noise,Ch. 15; Peddlers,solicitors and other itinerant merchants, Ch. 17; Traffic, Ch.25.

Sec 14-33. Same--to be posted in a conspicuous place.

Each permit shall be kept posted in a visible place at the site of the garage, carport, yard or rummage sale. Any officer of the law shall have the right to demand that any person exhibit the permit to him, and failure of the person to so exhibit the permit shall be prima facie evidence that the permit has not been procured. (Ord. 2402, sec 3,4-21-92; Ord. 2250, sec. 3, 1-20-87; Ord. 2082, sec.3, 8-24-82; Ord. 2080, sec. 3, 7-20-82)

Sec. 14-34. Additional sales.

No permit for a garage, carport, yard or rummage sale shall be issued for any one location in the City of Hattiesburg, nor to any one person, firm or organization, regardless of the location, for more than two (2) such sales during any calendar year, except by application for an additional permit, effective retroactively to January 1, 1992. The fee for additional permits shall be as follows:

For the first additional permit..... \$ 50.00
For the second additional permit.....\$100.00
For all other additional permits..... \$200.00 for each additional permit

No garage, carport, yard or rummage sales shall start before 8:00 a.m. (Ord. 2402, sec 1, 4-21-92; Ord. 2250, sec 4, 1-20-87; Ord. 2082, sec. 4, 8-24-82; Ord. 2080, sec. 4, 7-20-82)

Sec 14-34.1. Same ----- Exemptions.

No permit imposed by this section shall be required of any **non profit organization holding a sale as a fund raiser** and when all proceeds thereof are used exclusively for the organization holding the sale. Fund raisers held at residential premises shall be limited to two (2) such events per calendar year.(Ord. 2611, sec 1, 10-21-97)

Sec 14-35. Penalties.

Any person, firm or corporation violating the provisions of this article shall be guilty of a misdemeanor and upon conviction shall be fined not more than three hundred dollars (\$300.00) or by imprisonment in jail for not exceeding ninety (90) days, or by both such fine

and imprisonment for each violation. (Ord. 2402, sec.5, 4-21-92; Ord. 2250, sec. 5, 1-20-87; Ord. 2082, sec. 5, 8-24-82; Ord. 2080, sec. 5, 7-20-82)

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