400.1

THE BOARD OF TRUSTEES OF THE TOWN OF SMITHS GROVE, KENTUCKY, DO ORDAIN AS FOLLOWS:

The following license taxes are hereby fixed, imposed, and levied upon the following businesses, occupations, and professions that are pursued, carried on, or held within the limits of the town of Smiths Grove, Kentucky to wit:

- 1. To engage in the business of banking or of operating a hardware store for the sale of hardware goods, wares and merchandise including farming implements or to operate a drug store where medicines or drugs are sold and the prescriptions of physicians filled or to engage in the business of merchandising or selling general merchandise ordinarily known as a general merchandise store or to engage in the business of conducting and operating water works and furnishing water to the inhabitants of the town for consumption purposes, each of same shall pay an annual license tax of twenty (\$20.00) dollars.
 - 2. To engage in the business of produce dealer and the buying or selling of the products of the farm including hides, poultry and other similar products or of conducting and operating an automobile garage where automobiles are stored or repaired or accessories furnished or to conduct and operate a corn and flouring mill, each of same shall pay an annual license of fifteen (\$15.00) dollars.
- 3. To engage in the business of conducting a restaurant or cafe or the business of a coal dealer vending coal to the inhabitants of the town or the business of lumber dealer where lumber is manufactured or sold or the business or profession of dentistry or physician or surgeon, each of same shall pay an annual license tax of ten (\$10.00) dollars.
- 4. To engage in the basiness of operating a grovery store or of conducting an undertaking or burial establishment or business, each of same shall pay an annual license tax of twelve (\$12.00) dollars.
- 5. To conduct and operate a millinery business or store or to engage in the business of buying and selling antiques whether furniture or otherwise, each shall pay an annual license tax of six (\$6.00) dollars. (Page 1)

- itants of the town or in the business of conducting a feed store for the sale of hay, corn or other products for animal consumption or to conduct or operate a barber shop or to conduct and sperate a billiard or pool parlor or place or to operate and conduct a meat market or a paint shop where paints are stored or mixed or sold or conducting a shoe repair shop, each of same shall pay an annual license of Five (\$5.00) dollars.
- 7. To engage in the business of contracting for carpenter work or roofing or plastering or brick laying or painting or plumbing or paper hanging or installing electrical furnishings or tinning, each of same shall pay an annual license tax of Five (\$5.00) dollars, but any contractor may obtain the right to engage in any three of the above mentioned businesses or work for the annual license tax of Ten (\$10.00) dollars, or all of the above mentioned businesses or work by paying an annual tax of Fifteen (\$15.00) dollars.
- 8. To engage in the merchandising business not covered by any of the above mentioned classifications an annual license tax shall be paid of Twenty (\$20.00) dollars. But this shall not apply to a transient or temporary merchant whether principal or agent doing business for less than one year and without the purpose or intention of remaining longer, who shall pay a license tax of Fifty (\$50.00) dollars.
- 9. Upon each auto truck hauling freight and loading or unloading in the town, and annual license tax shall be paid by the owner or person so useing same of Ten(\$10,00) dollars. The above delivery or unloading license shall not apply to merchats or to other persons having a place of business in the city and paying a license to conduct such business as hereinabove provided, while delivering their own goods. This license fee to be applied for maintenance of streets of said town.
- 10. To conduct a business of selling beer an annual license tax shall be paid of Fifty (\$50.00) dollars.

The said Board of Trustees of the town of Smiths Grove, Kentucky, do further ordain as follows:

That no person shall be authorized to engage in any of the businesses or occupations above set out without first having paid the annual license tax above provided and without having issued to him by the clerk a written receipt and permit so to engage in such business.

Every license granted hereunder and issued shall be for the remainder of the calendar year and the full annual tax must be paid regardless of the date when said license is issued.

But if any person takes out a license after May 1 of any calendar year and renews the siad license at the expiration of such calendar year, said person shall receive credit on the renewal license for so much of the license fee as the time that
had run after January 1 to the date of the issual of such license bears to the whole
year.

It shall be the duty of the City Clerk to furnish to the Marshall on the first of May of each year a list of person, firms, or cooperations whose licenses are unpaid and whose duty it shall be to notify such persons of such default and to cause warrants to be issued accordingly for doing business without a license in the town of Smiths Grove, Kentucky.

All persons mentioned above doing business in the town of Smiths Grove, without license so to do and without paying the license tax as above required shall be guilty of a misdemeanor and shall be fined in a sum not less than two(\$2.00) dollars, and each days engaging in such business shall be a seperate offense.

Any person doing business in the town of Smiths Grove are required to pay a license as above set out who shall not have paid the same within thirty days after beginning such business, shall be required to pay not only the license tax or fee above fixed but interest thereon from the time the same was originally due at the rate of six percent (6%) per annum.

No license mentioned above shall be transferable except upon permission of

the Board of Trustees.

All above licenses are imposed for the purpose of defraying the expense of the town marshall and night watchman and paying expenses of lighting the city or the expense of obtaining water for fire protection of the inhabitants of the city.

It is further ordained that for any violation of the laws of the commonwealth or the ordinances of the town of Smiths Grove, the Board of Twustees may revoke any license which may be issued and without returning to the licenses any part of the licenses so paid.

This ordinance shall take effect from its passage and publication.

Given under our hands this 1st day of January, 1948.