

ORDINANCE No. 21

OCCUPATION TAX ORDINANCE

AN ORDINANCE LEVYING AN OCCUPATION TAX ON EVERY PERSON, FIRM, CORPORATION OR ASSOCIATION OF PERSONS PURSUING AN OCCUPATION TAXED, OR THAT MAY BE HEREAFTER TAXED BY THE OCCUPATION TAX LAW OF THE STATE OF TEXAS, FIXING THE AMOUNT OF SUCH TAX AT ONE-HALF OF THE STATE TAX AND PROVIDING FOR A PENALTY THEREOF, AND PROVIDING FOR DATE ORDINANCE BECOMES EFFECTIVE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WALLIS, TEXAS:

SECTION I. There shall be and the same is hereby levied, and there shall be collected from every person, firm, corporation, or association of persons, pursuing any occupation taxed by the general laws of the state of Texas, an Occupation Tax, which said taxes shall be paid annually in advance except where otherwise provided by the State Law, in which event the same may be paid as is provided by the State Law.

SECTION II. There shall be levied and there shall be collected from every person, firm, corporation or association of persons pursuing an occupation that may hereafter be taxed by the General Laws of the State of Texas, an amount equal to one-half ($\frac{1}{2}$) of such said State Occupation Tax, which shall be levied and collected as provided in Section I; except in the case of a General Beer Distributor (serving two counties); in which case the tax shall be one-fourth ($\frac{1}{4}$) of such said State Occupation Tax.

SECTION III. Term of License - Any License issued under the terms of this Ordinance shall be for one year and shall be non-transferable, provided that if the City License of any person pursuing occupation specified in this Ordinance at the time of the adoption of this Ordinance does not expire on the same day as the State and County License, the City Secretary is authorized to issue such license for such period as to make the City License terminate on the same day as the State and County Licenses, and in this event only the proportionate part of the fee levied for such license shall be collected. The fractional part of any month remaining shall be counted as one month in calculating the fee that shall be due.

SECTION IV. That the date this Ordinance shall go into effect is March 1, 1975.

SECTION V. That any person who may violate any of the provisions of this ordinance shall, upon conviction thereof, be fined in the sum of not less than One Dollar (\$1.00) nor more than One Hundred Dollars (\$100.00).

PASSED, APPROVED and ADOPTED, this the 10th day of February, 1975.

This Ordinance levies an Occupation Tax on the following:

City Tax

Masic machines and skill or pleasure machines .1.	7.50	($\frac{1}{2}$ the state tax) per each machine
Dealers in pistols	5.00	($\frac{1}{2}$ the state tax)
Pool tables or billiard tables except those used and operated by religious, charitable or educational organizations	2.50	(per table) ($\frac{1}{2}$ the state tax)
Beer and Wine	15.00	($\frac{1}{2}$ the state tax)
Beer Only	12.50	($\frac{1}{2}$ the state tax)
Package Store	62.50	($\frac{1}{2}$ the state tax)
Wine Only - Package Store	3.75	($\frac{1}{2}$ the state tax)
Beer Off Premises & Package Store	67.50	($\frac{1}{2}$ the state tax)
Beer Off Premises	5.00	($\frac{1}{2}$ the state tax)
Beer and Wine Off Premises	7.50	($\frac{1}{2}$ the state tax)