

schedule:

(a) For each "merchandise or music coin-operated machine" as that term is hereinabove defined, a fee of Ten Dollars (\$10), where the coin, fee or token used, or which may be used, in the operation thereof is one of the value in excess of five (5¢) cents, or represents a value in excess of five cents (5¢).

And (b) a fee of One Dollar and Twenty-five Cents (\$1.25), where the coin, fee or token used, or which may be used, in the operation thereof is one of the value in excess of one cent (1¢) and not exceeding five cents (5¢), or represents a value in excess of one cent (1¢) and not exceeding five cents (5¢).

Section 3. For each "skill or pleasure coin operated machine" as that term is hereinabove defined, a fee of Thirty Dollars (\$30) where the coin, fee or token used, or which may be used, in the operation thereof is one of the value of five cents (5¢), or represents a value in excess of five cents (5¢).

(a) A fee of fifteen dollars (\$15) where the coin, fee or token used, or which may be used, in the operation thereof, is one of the value in excess of one cent (1¢) and not exceeding one of the value in excess of one cent (1¢) and not exceeding five cents (5¢) or represents a value in excess of one cent (1¢) and not exceeding five cents (5¢).

Section 4. Provided that nothing herein shall prevent the "operator" of such machines from paying the tax levied in this ordinance for the account of the "owner" but the payment of such tax by such Operator or other person shall not relieve the owner from the responsibility of complying with all provisions of this ordinance.

Section 5. Gas meters, pay telephones, pay toilets, and cigarette vending machines which are now subject to an occupation or gross receipts tax and "service coin-operated machines" as that term is defined, are expressly exempt from the tax levied herein, and the other provisions of this ordinance.

Section 6. Every coin-operated machine subject to the payment of the tax levied herein, and upon which the said tax has not been paid as provided herein, is hereby declared to be a public nuisance, and may be seized and destroyed by the City Marshal and his agents, as in such cases made and provided by law for the seizure and destruction of common nuisances.

Section 7. Nothing herein shall be construed or have the effect to license, permit, authorize or legalize any machine, device, table, or coin-operated machine, the keeping, exhibition, operation, display or maintenance of which is now illegal or in violation of any Article of the Penal Code of this State or the Constitution of this State.

~~Section 8. No skill or pleasure coin-operated machine shall be permitted within 500 feet of any school building in this City.~~

Section 9. The occupation tax levied herein shall be paid to the City Secretary who shall issue an occupation tax receipt. Said occupation tax receipt shall be attached to the coin-operated machine mentioned in the receipt and shall bear the serial number of the particular machine.

Section 10. It shall hereafter be unlawful for any person, company, corporation or association to operate, exhibit or display any coin-operated machine in the City of Denver without having attached thereto an occupation tax receipt and no occupation tax receipt issued for a certain coin operated machine shall be transferred to any

any other machine.

Section 11. Any person, firm or corporation violating any of the provisions of this ordinance, shall, upon conviction of such violation, be deemed guilty of a misdemeanor and shall be fined in any sum not to exceed One Hundred (\$100) Dollars, and the unlawful operation of any coin operated machine shall constitute a distinct and separate offense for each day that the same is operated, or exhibited, in violation of any of the provisions of this ordinance.

Section 12. All ordinances or parts of ordinances in conflict with this ordinance are hereby expressly repealed.

Sec. 13. The fact that there is at present no ordinance in effect in the City of De Leon, Texas, ~~requiring~~ providing for the levying of an occupation tax upon coin operated devices in the City of De Leon, Texas, creates an imperative public necessity and demand, and renders it necessary that the rule requiring the reading of ordinances upon two separate meetings be dispensed with, and that this ordinance shall take effect immediately after the same shall have been published in two (2) successive issues. The City Secretary shall note upon this ordinance the effective date of this ordinance, in accordance with the provisions of Art. 7, Chapter 16, of the City Charter of this City.

Passed this 8th day of March, A.D. 1949.

Attest:

City Secretary.

Approved this 8th day of March, A.D. 1949.

Attest:

Royce Upshaw
City Secretary.

Endorsement:

The effective date of this ordinance shall be

²¹
March 17, 1949 in accordance with the provisions of City Charter,
Art. 7, Sec. 16.

(Seal)

A J Bannell
Mayor

A J Bannell
Mayor

Royce Upshaw
City Secretary.

Furnished as a Service of The League of Texas Municipalities

CITY AND STATE OCCUPATION TAXES AS PROVIDED BY STATE LAW*
(Outline intended for reference only. Refer to statutes cited.)

BASIS OF TAX	STATE STATUTES	STATE TAX	CITY TAX*
1. ACROBATIC PERFORMANCES	Art. 7047 (27)	\$ 10.00	\$ 5.00
2. AGENTS, Ship Brokers	Art. 7047 (9)	25.00	12.50
3. AGRICULTURAL IMPLEMENT PEDDLERS	Art. 7047 (5)	250.00	125.00
4. AMUSEMENTS			
A. Theaters	Art. 7047 (22a)		
(a) Cities under 1,000 population	Art. 7047 (22a)	5.00	2.50
(b) Cities over 1,000 under 2,500		15.00	7.50
(c) Cities over 2,500 under 5,000		20.00	10.00
(d) Cities over 5,000 under 10,000		30.00	15.00
(e) Cities over 10,000 under 15,000		30.00	15.00
(f) Cities over 15,000 under 20,000		40.00	20.00
(g) Cities over 20,000 under 30,000		50.00	25.00
(h) Cities over 30,000 under 40,000		60.00	30.00
(i) Cities over 40,000		75.00	37.50
B. Coin operated machines	Art. 7047a-2		
(a) "Merchandise or Music" coin operated machines	Art. 7047a-3		
(1) Coin used in operation in excess of 5¢		20.00	10.00
(2) Coin used in operation is 5¢		2.50	1.25
(Machines included as "merchandise or Music Machines" are: candy machines, gum machines, sandwich machines, handkerchief machines, sanitary drinking cup machines, phonographs, pianos, graphophones, radios and all other coin operated machines which vend or dispense merchandise, commodities, confections or music.)			
(b) "Skill or Pleasure" coin operated machine	Art. 7047a-3		
(1) Coin used in operation in excess of 5¢		60.00	30.00
(2) Coin used in operation is 5¢		30.00	15.00
Exemptions from tax on coin operated machines extends to the following: gas meters, pay toilets, pay telephones, cigarette vending machines.			
(Machines included as "Skill or pleasure machines" are: marble machines, marble table machines, marble shooting machines, miniature race track machines, miniature football machines, miniature golf machines, miniature bowling machines and all other coin operated machines which dispense or afford skill or pleasure.)			

* A city has no power to levy any occupation taxes unless said taxes have first been levied by the State. City occupation taxes should be levied annually by ordinance.

BASIS OF TAX

	<u>STATE STATUTES</u>	<u>STATE TAX</u>	<u>CITY TAX</u>
C. Circus. For each day.	Art. 7047 (24)	\$	\$
(a) Not more than 2 railroad cars		25.00	12.50
(b) 3 cars to 5 cars inclusive		40.00	20.00
(c) 6 cars to 10 cars inclusive		55.00	27.50
(d) 11 cars to 20 cars inclusive		75.00	37.50
(e) 21 cars to 30 cars inclusive		100.00	50.00
(f) 31 cars and over		225.00	112.50

Circuses Traveling by Truck:

(a) Not over 2 loads		10.00	5.00
(b) 3 loads to 5 loads inclusive		15.00	7.50
(c) 6 loads to 10 loads inclusive		20.00	10.00
(d) 11 loads to 20 loads inclusive		25.00	12.50
(e) 21 loads to 35 loads inclusive		35.00	17.50
(f) 36 loads to 50 loads inclusive		50.00	25.00
(g) Over 50 loads, per load in excess thereof		2.00	1.00

D. Menageries & Museums in connection with circus. Menageries & Museums if operated continuously in city.

	Art. 7047 (25a)	10.00	5.00
	Art. 7047 (25a)	50.00	25.00

*E. (1) Carnivals, showing in one county only

** (2) Carnivals, traveling over state	Art. 7047 (25b)	100.00	50.00
	Art. 7047 (25b)	50.00	25.00

F. Waxworks (per day)

	Art. 7047 (26)	2.00	1.00
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G. Wrestling & Acrobatic Performances

	Art. 7047 (27)	10.00	5.00
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H. Sleight of Hand Performances

	Art. 7047 (28)	25.00	12.50
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I. Medicine Shows

	Art. 7047 (29)	50.00	25.00
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J. Concerts

	Art. 7047 (30)	2.00	1.00
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K. Rodeos, (per day), where performers receive wages

	Art. 7047 (31)	10.00	5.00
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L. Baseball Parks

- (a) Cities less than 10,000 population
 - (b) Cities of more than 10,000 and less than 25,000
 - (c) Cities of more than 25,000 and less than 50,000
 - (d) Cities of more than 50,000
- Exemption extends to baseball parks operated by educational institutions.

	Art. 7047 (32)	10.00	5.00
		25.00	12.50
		50.00	25.00
		100.00	50.00

M. Race Tracks

	Art. 7047 (33)		
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* The State tax is \$50.00 per quarter, not to exceed \$100.00 for the year and one-half that amount for the county and one-half that amount for the city if inside of a city.

** Quarterly tax.

BASIS OF TAXSTATE
STATUTESCITY
TAX

Race tracks - continued.

- (a) Tracks 1 mile or more in length
 (b) Tracks $\frac{1}{2}$ mile or less in length
 Exemption extends to agricultural fairs
 and expositions

N. Skating Rinks	Art. 7047 (34)	25.00	12.50
O. Shooting Galleries	Art. 7047 (35)	15.00	7.50
P. Bowling Alleys (for each track or alley not to exceed \$100.00)	Art. 7047 (36)	10.00	5.00
Q. Hobby Horses, etc.,	Art. 7047 (37)	25.00	12.50
R. Fireworks	Art. 7047 (38)	500.00	250.00
5. AUCTIONEERS	Art. 7047 (6)	10.00	5.00
6. BANK NIGHTS (% of prize)	Art. 7047f	20%	10%

7. BROKERS: Bond, Stock, Real Estate, Commodities.

	Art. 7047 (7)	10.00	5.00
8. BROKERS: Ship	Art. 7047 (9)	25.00	12.50

9. Commission Merchants:

- (a) Main Office
 (b) Branch Office

	Art. 7047a	250.00	125.00
		100.00	50.00

10. DEALERS IN PISTOLS

	Art. 7047d	10.00	5.00
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11. DENTISTS, ITINERANT

	Art. 7047 (3)	50.00	25.00
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12. DOCTORS, ITINERANT

	Art. 7047 (3)	50.00	25.00
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13. INSURANCE ADJUSTERS

	Art. 7047 (10a)	10.00	5.00
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14. INSURANCE, GENERAL AGENTS

	Art. 7047 (10b)	25.00	12.50
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15. ITINERANT MERCHANT OR PEDDLER*

- (a) First month or less
 (b) Each additional month
 (c) 6 months or less, for each month in addition to first month

	Art. 7047 (1)	100.00	50.00
		20.00	10.00
		10.00	5.00

* (Fire, bankrupt, water damage sales only)

16. ITINERANT VENDORS OF PATENT MEDICINE

	Art. 7047 (2)	50.00	25.00
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17. LIQUOR, BEER & WINE

Art. 666(15)P.C.

- A. Brewers Permit
 B. Distillers Permit
 C. Class "A" Winery Permit
 D. Class "B" Winery Permit
 E. Rectifiers Permit
 F. Wholesalers Permit
 G. Package Store Permit (liquor)
 (a) Cities of 25,000 or less

	1,000.00	500.00
	1,000.00	500.00
	50.00	25.00
	10.00	5.00
	1,000.00	500.00
	1,250.00	625.00
	125.00	62.50

BASIS OF TAXSTATE
STATUTESSTATE
TAXCITY
TAX

Liquor, beer & wine - Continued

(b) Cities of 25,001 to 75,000	175.00	87.50
(c) Cities of 75,001 or more (Wine)	250.00	125.00
(a) Cities of 2,000 or less	5.00	2.50
(b) Cities of 2,001 to 5,000	7.50	3.75
(c) Cities of 5,001 to 10,000	10.00	5.00
(d) Cities of 10,001 or more	12.50	6.25
H. Agents Permit	5.00	2.50
I. Industrial Permit	10.00	5.00
J. Carrier Permit	5.00	2.50
K. Private Carrier Permit	5.00	2.50
L. Local Cartage Permit	5.00	2.50
M. Bonded Warehouse Permit	5.00	2.50
N. Beer and Wine Retailers Permit	100.00	50.00
O. Wine Bottlers Permit	30.00	15.00
P. Medicinal Liquor Permit in Dry Territory	150.00	75.00
	10.00	5.00

18. BEER

Art. 667-3g P.C.

A. Manufacturers Permit

- (1) For 1 establishment
- (2) In excess of 1 but not exceeding 2
- (3) In excess of 2 but not exceeding 5
- (4) On each establishment in excess of 5

B. General Distributor	200.00	100.00
C. Local Distributor	50.00	25.00
D. Retail Dealers On Premise License	25.00	12.50
E. Retail Dealers Off Premise License	10.00	5.00
F. Branch License	50.00	25.00
G. Temporary Retailers License	5.00	2.50
	500.00	250.00
	10,000.00	5,000.00
	25,000.00	12,500.00
	50,000.00	25,000.00

19. LOAN BROKERS

Art. 7047 (14)

150.00 75.00

20. MONEY LENDERS

Art. 7047 (15)

150.00 75.00

21. OCCULIST, ITINERANT

Art. 7047 (3)

50.00 25.00

22. ORES, MARBLE & CINNABAR

Art. 7047E

(a) Ores, per ton of 2,000 lbs.	.05	.025
(b) Marble, per ton of 2,000 lbs.	.10	.05
(c) Cinnabar, per ton of 2,000 lbs.	.10	.05

23. PATENT MEDICINE PEDDLER (Same as 16)

Art. 7047 (2)

50.00 25.00

24. PAWNBROKERS

Art. 7047 (13)

150.00 75.00

25. STOCK EXCHANGERS

Art. 7047a

- (a) Maintaining an office and furnishing stock quotations
- (b) Maintaining an office for only one commodity exchange

250.00 125.00

100.00 50.00

26. STREET CAR COMPANIES (per mile of track)

Art. 7047 (21)

2.00 1.00



The League of Texas Municipalities

2220 Guadalupe St.

Tel. 2-0271

AUSTIN, TEXAS

AN ASSOCIATION OF CITIES
FOR MUNICIPAL PROGRESS

Official Publication "TEXAS MUNICIPALITIES"

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Member
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AMERICAN
MUNICIPAL
ASSOCIATION

February 12, 1949

Mr. Frederick G. Harmon, City Attorney
City of De Leon
De Leon, Texas

Dear Mr. Harmon:

In accordance with your request we inclose herewith a copy of an ordinance levying an occupation tax upon coin-operated machines. This ordinance is based upon the State law which authorizes cities to collect one-half of the State occupation tax levied by the State. We also inclose herewith a summary of the State occupation tax laws which shows the amount of the city tax which may be collected on the various items.

If we can be of further service, please feel free to call upon us.

With best wishes, I am

Yours very truly,


E. E. McAdams, Executive Director

EFM:pmw
Inc.