

**ARTICLE 731
Stores**

<p>731.01 Definitions. 731.02 License required. 731.03 Annual license tax. 731.04 Exemptions. 731.05 License tax for part year. 731.06 Application for license; filing fee. 731.07 Return of application for correction; display of license. 731.08 License not assignable. 731.09 Change of location of store.</p>	<p>731.10 Expiration and renewal of license. 731.11 Failure to pay. 731.12 Injunction against unlicensed store. 731.13 Collection of license taxes for past years. 731.14 Collection by action or suit. 731.99 Penalty.</p>
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CROSS REFERENCES

Authority to tax – see W. Va. Code 8-13-4, 11-2-4

731.01 DEFINITIONS.

(a) "Person" includes any group or combination acting as a unit, individual, committee, guardian, trustee, executor, administrator, partnership, copartnership, joint adventure, association, trust, firm or corporation, either domestic or foreign, which is controlled or held with others by majority stock ownership or ultimately controlled or directed by one management or association of ultimate management.

(b) "Special store" means any store or stores or any mercantile establishment or establishments, in which goods, wares, or merchandise of any kind except cigarettes, tobacco products and soft drinks are purchased, ordered, sold or offered for sale, either at retail or wholesale, and which contain no coin operated device, or devices, owned and operated by the store proprietor.

(c) "General store" means any store or stores or any mercantile establishment or establishments, in which goods, wares, or merchandise of any kind are purchased, ordered, sold or offered for sale either at retail or wholesale.

(d) For the purpose of this article, no coin operated device, or devices, shall be construed to be a store.
(Ord. 68. Passed 5-23-61.)

731.02 LICENSE REQUIRED.

No person shall establish, operate or maintain any store in this town without first having obtained a license so to do from the Town Recorder as hereinafter provided.

(Ord. 68. Passed 5-23-61.)

Recorder shall issue to the applicant a license for each store for which an application for license shall have been made. Each licensee shall display the license so issued in a conspicuous place in the store for which such license is issued.
(Ord. 68. Passed 5-23-61.)

731.08 LICENSE NOT ASSIGNABLE.

The license imposed by this article shall not be assignable and shall not be transferable.
(Ord. 68. Passed 5-23-61.)

731.09 CHANGE OF LOCATION OF STORE.

Licenses issued under the provisions of this article may be altered so as to permit removal of the store to another location. In order to be effective at the new location, however, the certificate of license must show upon its face an endorsement of the change by the Town Recorder.
(Ord. 68. Passed 5-23-61.)

731.10 EXPIRATION AND RENEWAL OF LICENSE.

All licenses shall be so issued as to expire on June 30, of each year. On or before July 1, of each year, every person having a license shall apply to the Town Recorder for a renewal for the year next ensuing, unless such person has ceased to operate such store or does not propose to continue operation of the store during the year next ensuing, in which event he shall notify the Town Recorder that he has ceased operation of the store or that he proposes to cease operation of the store prior to the first day of July of the year next ensuing. All applications for renewal shall be made on the forms prescribed by the Town Recorder. Each application for a renewal shall be accompanied by a filing fee of fifty cents (\$.50) for each license requested and by the license tax as prescribed in Section 731.03
(Ord. 68. Passed 5-23-61.)

731.11 FAILURE TO PAY.

Any person who establishes, operates or maintains a store without obtaining a license therefor or continues to operate the same after the termination of a license therefor shall, in addition to paying the license tax, be subject to a penalty of ten percent (10%) of such license tax for each month or part thereof during which he had been in default. This penalty shall be assessed and collected in the same manner as the license tax.
(Ord. 68. Passed 5-23-61.)

731.12 INJUNCTION AGAINST UNLICENSED STORE.

If any person establishes, operates or maintains a store without obtaining a license therefor, or continues to operate or maintain such store after the termination of the effective period of any such license, the circuit court, or the judge thereof in vacation, of Kanawha County, West Virginia, shall, upon proper application in the name of the Town, and after ten days' written notice thereof to such person, grant an injunction prohibiting such person from continuing the operation of such store until he has fully complied with the provisions of this article.
(Ord. 68. Passed 5-23-61.)