
Sec. 18-83. Retailers.

- (a) The license tax imposed on a person engaged in retail sales is as established by the town.
- (b) For the purpose of this section, "retail sale" means the sale of goods, wares and merchandise for any purpose other than resale; and "retail merchant" means any person who sells to others at retail and not for resale.
- (c) Any person who carries from place to place any goods, wares or merchandise and offers to sell or actually sells them and any person who does not keep regular business hours at the same place and who, other than at that regular place of business, personally or through agents offers for sale or sells and, at the time of such offering for sale, delivers goods, wares and merchandise is a **peddler**, for the purposes of this section.
- (d) Food carts/open trailers. Food sales from a cart or trailer that is not enclosed and not self-propelled. Carts or trailers shall be moved daily and only allowed in the public right-of-way or public property as specified by the town manager and in accordance with section 26-9. A department of health certification is required for food sales and no generators are allowed.
 - (1) The license tax for a peddler is as established by the town.
 - (2) The license tax for an existing business is as established by the town.
- (e) Food trailers (enclosed). Food sales from a trailer that is enclosed and may have a generator or electrical service connection. The trailer must be moved daily and only allowed in the public right-of-way as specified by the town manager and in accordance with section 26-9. A department of health certification is required for food sales. The license tax is as established by the town.
- (f) Food producers, seafood catchers.
 - (1) Bona fide producers of goods or food and catchers of seafood are required to obtain a license from the town at no cost. As defined in Code of Virginia, § 58.1-3719, bona fide producers are:
 - (1) A distributor or vendor of seafood who catches seafood and sells only the seafood caught by said distributor or vendor;
 - (2) A farmer or producer of agricultural products who sells only the farm or agricultural products produced or grown by said farmer or producer;
 - (3) A farmers' cooperative association.
 - (2) A license is required at no cost.
- (g) Food vehicles. Food sales from a vehicle, including, but not limited to, ice cream, candy, soft drinks. The vehicle may be a golf cart, car, truck, bicycle or other mobile vehicle sales from vehicles are subject to section 26-9 and may also be subject to locations as allowed by the town manager and approved by the chief of police. A department of health certification is required for food sales. The license tax is as established by the town.
- (h) Itinerant merchant. Any person who engages in, does or transacts any temporary business within the town and who, for purposes of carrying on such business, occupies any private property location for a period of less than one year. The license tax is as established by the town.

(Code 2002, § 38-36; Ord. No. 14, art. II, §§ 2.1, 2.2, 12-14-1982; Ord. of 12-11-1984, § 2; Ord. No. 20101014, 10-14-2010)

State law reference(s)—Tax on retail sales, Code of Virginia, § 58.1-3706(A).(2.).