

1  
2 IMPOSING LICENSE TAX IN THE COUNTY OF MARIPOSA, STATE OF  
3 CALIFORNIA, PROVIDING FOR THE COLLECTION OF THE SAME AND  
4 IMPOSING A PENALTY FOR A VIOLATION THEREOF.

5 The Board of Supervisors of Mariposa County do ordain  
6 as follows:

7 SECTION 1. Each and every firm, co-partnership,  
8 association or corporation, transacting and carrying on any  
9 business hereinafter named within the limits of said Mariposa  
10 County, State of California, shall pay a license tax, and  
11 procure a license therefor in the sum of and manner hereinafter  
12 described.

13 PEDDLERS, HAWKERS, ETC.

14 SECTION 2. Every traveling merchant, hawker or peddler,  
15 who carries a pack and vends any goods, wares or merchandise,  
16 must pay a tax of \$11.00 per month and every traveling merchant,  
17 hawker or peddler who uses an automobile or any other convey-  
18 ance for the purpose of vending his goods, soft drinks, articles  
19 of an edible nature, wares or merchandise, must pay a license  
20 tax of \$15.00 per quarter.

21 THEATRES

22 SECTION 3. It is hereby provided that theatres, enter-  
23 tainments and exhibitions be required to pay a license as follows:

24 \$2.00 per day in any town, village or hamlet of more  
25 than 200 inhabitants and in all other places having less than  
26 200 inhabitants \$1.00 per day, PROVIDED, that the provisions of  
27 this section do not apply to exhibitions given for the benefit  
28 of churches, educational purposes, schools, or any other char-  
29 itable institutions, by any amateur dramatic association or  
30 literary society of the town, village, hamlet or district  
31 in which such exhibition or entertainment is given.

2           SECTION 4. All persons, firms co-partnerships,  
3 associations or corporations engaged, or who may hereafter  
4 become engaged at a fixed place of business selling goods,  
5 wares or merchandise, drugs or medicines, jewelry or wares  
6 of precious metals, whether on commission or otherwise,  
7 EXCEPT agricultural productions, or the productions of any  
8 stock, dairy or poultry farm, when sold by the producer of  
9 such productions, and except such as are sold by auctioneers  
10 at public sale under a license as hereinbefore provided, are  
11 classified as follows:

12           1st Class. Those who make average monthly sales  
13 to the amount of \$2500. and less than \$5000.00, \$3.00 per month.

14           2nd Class. Those who make an average monthly sale  
15 to the amount of \$1250, \$2.00 per month.

16           3rd Class. Those who make average monthly sales less  
17 than \$1250, \$1.00 per month.

18           SECTION 5. The Auditor must keep in his office a  
19 ledger in which he must keep the Tax Collector's account for  
20 all licenses delivered to him, sold or returned unsold to  
21 him. The correct statement of the Tax Collector's license  
22 shall be certified to the County Treasurer each month by  
23 the auditor.

24           SECTION 6. Separate licenses must be obtained for  
25 each establishment or separate house of business located in  
26 said Mariposa County.

27           SECTION 7. If any person, or persons, firm, co-partner-  
28 ship, association or corporation shall carry on, conduct or  
29 commence any business mentioned in this ordinance provided  
30 for the carrying on and conducting of said business, an  
31 action shall be commenced and prosecuted in the names of  
32 the County of Mariposa, against such persons, firm, co-partner

1 ship, association or corporation, for the collection of  
2 such license tax, and in case of a recovery by the plaintiff  
3 judgment shall be rendered in the sum of fifteen hundred  
4 dollars against the defendant in addition to the amount due  
5 for such license tax and cost.

6 SECTION 8. Any and all persons, firms, co-partnerships,  
7 associations or corporations who, within the corporate limits  
8 of the said County of Mariposa, commences, conducts, engages  
9 in, transacts or carries on any kind of business mentioned in  
10 this ordinance without the license tax having been first paid  
11 and a license having been first obtained therefore as by this  
12 ordinance required, shall be guilty of a misdemeanor, and,  
13 upon conviction by any Court having jurisdiction thereof,  
14 shall be punished by a fine not exceeding Two Hundred and fifty  
15 dollars and not less than fifteen dollars, and or by imprison-  
16 ment in the County jail not exceeding sixty days, or by both  
17 such fine or imprisonment.

18 SECTION 9. The quarterly periods for each license  
19 provided in this ordinance payable by the quarter shall  
20 commence on the first day of January, April, July or October  
21 of each year during which the business for which the same  
22 is paid, shall be commenced.

23 SECTION 10. The words "Tax Collector" whenever used  
24 in this ordinance shall mean the Tax Collector of said  
25 Mariposa County.

26 SECTION 11. The word "Quarter" whenever used in this  
27 ordinance shall mean one quarter of a year.

28 SECTION 12. All ordinances and parts of ordinances in  
29 conflict with this ordinance are hereby repealed, annuled,  
30 and rescinded.

31 That this order and ordinance shall take effect and  
32 be in force from and after the 16th day of January, 1932,

1 and that before the expiration of fifteen days after the  
2 passage thereof, it shall be published with the names of  
3 the members of the Board of Supervisors voting for or against  
4 the same for one week in the Mariposa Gazette, a newspaper  
5 published in the Town of Mariposa, County of Mariposa,  
6 State of California.

7 Passed and adopted this 14th day of December, 1931.

8  
9 AYES:

- 10 C. I. Mentzer
- 11 S. B. Givens
- 12 J. C. Grosjean
- 13 J. W. Collins

14 NOT VOTING: C. L. Boothe

15 ABSENT: None

16  
17 C. I. MENTZER  
18 Chairman of the Board of  
19 Supervisors  
20 Mariposa County, California

21 Attest:  
22  
23 W. E. GALLISON  
24 County Clerk  
25  
26  
27  
28  
29  
30  
31