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ORDINANCE NO. 14

AN ORDINANCE LEVYING AND ASSESSING
OCCUPATION TAXES UPON SHOWS, CIR-
CUSES AND ENTERTAINMENTS WITHIN THE
CITY OF WHEELER, TEXAS; AND FIXING
A PENALTY FOR GIVING A PERFORMANCE
WITHOUT HAVING FIRST PAID SUCH TAX.

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

That there be and there is hereby, levied and assessed upon shows, circuses and all other forms of entertainments occupation taxes as follows:

Upon every show, circus and all other forms of entertainments to which an admission fee is charged in any sum less than 50¢, including the fee for reserve seats, an occupation tax of \$7.50 for each and every performance or part thereof.

Upon every show, circus and all other forms of entertainments

to which a total admission fee is charged in the sum of 50¢ or over including the fee for reserve seats, an occupation tax of \$15.00 for each and every performances or part thereof.

Provided that each side show, after-show, or other performance for which a fee is charged separate from the fee charged for the main show, shall be and constitute a separate show, circus or other form of entertainment within itself and subject to the occupation tax as though it were in no way connected with any other organization. And provided that where any performance is continuous, any performance or exhibition given between 8:00 A. M. and 12:00 noon, between 12:00 noon and 6:00 p.m., and between 6:00 p.m. and 12:00 midnight shall each be a separate performance or exhibition for all purposes herein.

Such occupation tax, or taxes shall be paid before any performance is given. Each performance, or part thereof, given without having first paid such tax, or taxes, shall be and constitute a separate violation of this ordinance.

Any person, association of persons or corporation violating any part of this ordinance shall be fined in any sum not to exceed \$100.00.

And provided that this ordinance shall not apply to any performance given by a home-talent organization; or to any performance under the control of, or in connection with a resident religious, fraternal or benevolent organization when such resident organization shall receive not less than 25% of the gross admission fee; or to any other show, performance or entertainment for which an occupation tax is fixed by another ordinance.

This ordinance shall be in effect from and after its passage.

Passed, this the 20th day of October, A. D. 1925.

J. E. Stanley, Mayor.

ATTEST: J. D. Merriman Jr.,
City Clerk.