



**AN ORDINANCE AMENDING THE CODE OF ORDINANCES  
OF THE TOWN OF NAGS HEAD, NORTH CAROLINA**

BE IT ORDAINED by the Board of Commissioners of the Town of Nags Head, North Carolina, that Chapter 12 Businesses and Licensing of the Code of Ordinances shall be amended as follows:

PART I. That Sec. 12-5. *Period of license; due date; annual license.* be amended as follows:

Unless the section of this chapter levying the privilege license tax applicable to a particular business provides otherwise, a license issued pursuant to this chapter is good for the 12-month period beginning July 1 and ending June 30. The tax is due ~~July 1~~ September 1 of each year. However, if a person begins a business after July 1 of a year, the tax for that year is due before the business is begun.

PART II. That Sec. 12-32. *Releases.* be amended as follows:

If it is determined that upon the issuance date of a renewal license the licensee has discontinued his business, the finance director may release a tax of less than \$100.00. The ~~finance director~~ tax collector shall annually report to the board of commissioners releases made pursuant to this section and the ~~finance director's~~ tax collector's annual report shall be recorded in the minutes of the board of commissioners. This report will be included with the annual request to the Board to write off uncollectible accounts pursuant to Sec. 12-31.

PART III. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be in full force and effect from and after the 2<sup>nd</sup> day of April 2014.

  
Robert C. Edwards, Mayor  
Town of Nags Head

ATTEST:  
  
Carolyn F. Morris, Town Clerk

APPROVED AS TO FORM:  
\_\_\_\_\_  
John Leidy, Town Attorney



Date adopted: April 2, 2014

Motion to adopt by Commissioner \_\_\_\_\_  
Motion seconded by Commissioner \_\_\_\_\_  
Vote: \_\_\_\_\_ AYES \_\_\_\_\_ NAYS