

1 shows, theatres, all kinds of exhibitions for pay, also
2 photographers, photographers' agents, agents of all kinds and
3 solicitors. The taxes so levied and collected shall be applied for
4 the use and benefit of the municipality as the governing body may
5 direct.

6 B. All scientific and literary lectures and entertainments
7 shall be exempt from license taxation, and also all concerts and
8 musical or other entertainments given exclusively by the citizens of
9 the municipality.

10 C. The governing body may establish penalties for any failure
11 to observe the license provisions or to pay the tax provided for by
12 ordinance.

13 D. A municipal governing body which levies and collects a
14 license tax on licensed plumbing, electrical and mechanical
15 contractors pursuant to subsection A of this section, may only
16 assess the tax on the licensed contractor and shall not levy or
17 collect such tax on a licensed journeyman or apprentice. ~~The amount~~
18 ~~of tax assessed shall be determined by the municipalities based on~~
19 ~~the number of licensed journeymen or apprentices under the~~
20 ~~supervision of the licensed contractor.~~

21 SECTION 2. This act shall become effective November 1, 2016.

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23 COMMITTEE REPORT BY: COMMITTEE ON BUSINESS, LABOR AND RETIREMENT
24 LAWS, dated 04/05/2016 - DO PASS, As Amended.