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Richmond, Va.

214 Va. 155

IN THE

Supreme Court of Virginia

AT RICHMOND

RECORD NO. 8168

COMMONWEALTH OF VIRGINIA,
Plaintiff in Error,

v.

COMMUNITY MOTOR BUS COMPANY, INCORPORATED,
Defendant in Error.

APPENDIX TO BRIEF

ANDREW P. MILLER
Attorney General of Virginia

CHARLES K. TRIBLE
Assistant Attorney General of Virginia

P. O. Box 6-L
Richmond, Virginia 23282
Counsel for Plaintiff in Error

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VIRGINIA: IN THE CIRCUIT COURT OF THE CITY OF PORTSMOUTH

COMMUNITY MOTOR BUS CO., INC.,
a Virginia corporation,

Complainant,

vs.

THE COMMONWEALTH OF VIRGINIA,
serve: Cynthia Newman
Secretary of the Commonwealth
The Capitol
Richmond, Virginia;

and

IN CHANCERY

WILLIAM FORST,
State Tax Commissioner
Department of Taxation
State Office Building
Richmond, Virginia,

Defendants.

PETITION

Now comes the Complainant, by counsel, and files its Petition, stating the following case:

1. Complainant is a corporation of Virginia, with its principal office in the City of Portsmouth.

2. Complainant is a public service corporation engaged in business as a common carrier of passengers by motor vehicle.

3. Because of the fact alleged in paragraph 2 and the provisions of Code, Section 58-441.6(h), Complainant is entitled to purchase or lease tangible personal property for use or consumption by it as such common carrier directly in the rendition of its public service, free of the taxes imposed by the Virginia Retail Sales and Use Tax Act, Chapter 8.1 of Title 8 of the Code of Virginia.

4. Notwithstanding the foregoing, the Defendants, acting by and through certain employees and agents of the Sales and

Use Tax Division of the Department of Taxation, have caused to be issued notices of additional assessments of sales and/or use taxes against Complainant, with penalties and including the local use tax, as follows:

(a) September 1966 to June 1968, total $505.43.
(b) July 1968 to July 1971, total $ 2,176.51.

5. True copies of said assessments are attached hereto, marked Exhibit "A", and asked to be read as a part hereof.

6. Defendants will assess and demand payment of sales and/or use taxes against Complainant for additional sums allegedly becoming due on similar transactions occurring after July 1971.

7. The aforesaid assessments resulted from a field audit of Complainant's books and reports of sales and/or use taxes paid by it.

8. As to a number of items purchased by Complainant on a regular and routine basis the parties differ as to whether or not the subject tangible personal property has been or is being used by Complainant directly in the rendition of its public service.

9. Code, Section 58-441.37, affords Complainant a remedy upon this claim of erroneous and illegal assessments of such sales and/or use taxes under Code, Sections 58-1130 through 58-1139.

10. This Petition is filed under Code, Section 58-1130 and related sections. Should it be determined that this Petition is properly filed on the law side of the court, leave of court is requested to transfer pursuant to statute. Should it be determined that this Petition is properly filed as a declaratory judgment proceeding under Chapter 25 of Title 8 of the Code of Virginia,

leave of court is requested to treat this petition as being for declaratory judgment, there being an actual antagonistic assertion and denial of right, in a controversy involving the interpretation of a statute, to-wit: Code, Section 58-441.6(h).

WHEREFORE, Complainant prays that process issue, and especially that a copy hereof be served upon the State Tax Commissioner who is made a party defendant for that purpose, and that Complainant may have such other further general and specific relief as its case may require.

COMMUNITY MOTOR BUS CO., INC.,

BY _____
Of Counsel

J. S. Livesay, Jr., p.q.
BABB, OAST AND LIVESAY
P. O. Box 399
Portsmouth, Virginia 23705

Filed in the Clerk's Office the 25 day of February, 19 72

Writ Tax $ 5.00
Fee 25.00
~~Deposit~~ 1.00
Total Paid $ 31.25

Teste: W. M. Edmonds, Clerk
L. E. Duval, D. C.

COPY 1 — RETURN THIS COPY WITH YOUR REMITTANCE IN ENCLOSED SELF-ADDRESSED ENVELOPE.

REGISTRATION NUMBER: CONSUMER 000001-9
BILL NUMBER: 0014724 02-01-72

DO NOT USE THIS SPACE

FOR DEPT. OF TAXATION USE	PERIOD OF AUDIT	REASON (SEE BACK)	TYPE OF TAX	AMOUNT
30036DUP	SEP 66 JUN 68	G	STATE USE TAX	$ 404.34
30036DXP	SEP 66 JUN 68	G	STATE USE TAX PEN OR INT	101.09

NAME AND ADDRESS OF DEALER
COMMUNITY MOTOR BUS CO
2717 VICTORY BOULEVARD
PORTSMOUTH VA 23702

TOTAL AMOUNT DUE & PAYABLE → $ 505.43

THIS STATEMENT DOES NOT INCLUDE ANY ASSESSMENT OF TAX FOR ANY MONTH OR PERIOD OF AUDIT OTHER THAN SHOWN ABOVE.

COMMONWEALTH OF VIRGINIA
STATEMENT OF SALES AND/OR USE TAXES
ASSESSMENT RESULTING FROM OFFICE OR FIELD AUDIT FOR THE MONTH OR PERIOD OF AUDIT INDICATED ABOVE
FORM ST-22

COPY 1 — RETURN THIS COPY WITH YOUR REMITTANCE IN ENCLOSED SELF-ADDRESSED ENVELOPE.

REGISTRATION NUMBER: CONSUMER 000001-9
BILL NUMBER: 0014720 02-01-72

DO NOT USE THIS SPACE

FOR DEPT. OF TAXATION USE	PERIOD OF AUDIT	REASON (SEE BACK)	TYPE OF TAX	AMOUNT
30017DUP	JUL 68 JUL 71	G	STATE USE TAX	$ 1,220.40
30017DXP	JUL 68 JUL 71	G	STATE USE TAX PEN OR INT	305.10
21417DYP	JUL 68 JUL 71	G	LOCAL USE TAX	520.81
21417DZP	JUL 68 JUL 71	G	LOCAL USE TAX PEN OR INT	130.20

NAME AND ADDRESS OF DEALER
COMMUNITY MOTOR BUS CO
2717 VICTORY BOULEVARD
PORTSMOUTH VA 23702

TOTAL AMOUNT DUE & PAYABLE → $ 2,176.51

THIS STATEMENT DOES NOT INCLUDE ANY ASSESSMENT OF TAX FOR ANY MONTH OR PERIOD OF AUDIT OTHER THAN SHOWN ABOVE.

COMMONWEALTH OF VIRGINIA
STATEMENT OF SALES AND/OR USE TAXES
ASSESSMENT RESULTING FROM OFFICE OR FIELD AUDIT FOR THE MONTH OR PERIOD OF AUDIT INDICATED ABOVE
FORM ST-22

EXHIBIT "A"

VIRGINIA: IN THE CIRCUIT COURT OF THE CITY OF PORTSMOUTH

COMMUNITY MOTOR BUS CO., INC.
a Virginia corporation,

Complainant,

vs.

THE COMMONWEALTH OF VIRGINIA,
and
WILLIAM FORST,
State Tax Commissioner

Defendants.

CIRCUIT COURT
PORTSMOUTH, VA.
FILED
Mar. 6, 1972
WALTER [illegible] HINDS, CLERK
By D.M. D.C.

ANSWER

Now come the defendants, Commonwealth of Virginia and William H. Forst, State Tax Commissioner, by the Attorney General, and answer the petition filed against them herein and say:

1. The defendants admit the allegations of paragraphs 1 through 9 of the petition, except that the defendants do not admit that the assessments complained of were erroneous.

2. No facts are alleged in paragraph 10 of the petition, but the defendants would concur in a transfer of the petition to the law side of the Court. See Chesapeake and Potomac Telephone Co. v. Newport News, 194 Va. 409 (1952), dealing with Virginia Code § 58-1145 which is substantially identical to Virginia Code § 58-1130 under which this petition is brought. The defendants do not concede that this case is a proper case for injunctive relief or for a declaratory judgment, as the complainant has an adequate remedy at law. See Va. Code § 58-1158.

And now, having fully answered, the defendant prays hence to be dismissed with its costs in its behalf expended.

COMMONWEALTH OF VIRGINIA

WILLIAM H. FORST
State Tax Commissioner

By _____
Lee F. Davis, Jr.
Assistant Attorney General

Andrew P. Miller
Attorney General of Virginia

Lee F. Davis, Jr.
Assistant Attorney General
P. O. Box 6-L
Richmond, Virginia 23215

CERTIFICATION

I hereby certify that the original of the foregoing Answer has been mailed to the Clerk of this Court for filing and a true copy thereof has been likewise mailed to J. S. Livesay, Jr., Esquire, Babb, Oast and Livesay, P. O. Box 399, Portsmouth, Virginia 23705, counsel for complainant, on this 3rd day of March, 1972.

_____
Assistant Attorney General

VIRGINIA: IN THE CIRCUIT COURT OF THE CITY OF PORTSMOUTH

COMMUNITY MOTOR BUS CO., INC.
A Virginia corporation,
Complainant

vs

LAW DOCKET NO.
6297-A

THE COMMONWEALTH OF VIRGINIA, ET AL
Defendant

MEMORANDUM
JUNE 28, 1972

Community Motor Bus Company, Incorporated is a public service corporation engaged in business as a common carrier of passengers by motor vehicle which holds a franchise to provide scheduled public transportation in the City of Portsmouth. It also provides charter buses to individuals and groups for special occasions. There is no evidence that it is engaged in any other income producing business.

In furtherance of its business it maintains a parking lot and garage where the buses are housed when not in service and repair and maintenance facilities are provided to keep the buses operational. It also maintains two pick-up trucks and two automobiles for the purpose of servicing buses on the road and to provide transportation for supervisors, accident investigation etc..

In the course of its audit of the company's book the State Department of Taxation has assessed sales and use taxes on a number of purchases made by the bus company over a period of years and the validity of that assessment is the question now before the Court. Broadly characterized, these purchases embrace materials used in the repair of the buses themselves. repair and maintenance of the air conditioning of the buses, material related to the

painting and cleaning of the inside and outside of the buses, material used in the repair shop, material used for the maintenance of the parking lot and garage and providing lighting for the servicing of buses on the lot at night, payroll and other forms for providing the required reports together with general office supplies and furnishings, and the purchase of uniforms and changers for drivers which are ultimately to be repaid by them. Also included on the list are certain executive reports and material for advertising display on the buses which Community concedes are taxable.

Community claims that all of these items are exempt from sales and use taxes under Code Section 58-441.6 (h.) which reads as follows:

> "Tangible personal property sold or leased to a public service corporation subject to a state franchise or license tax upon gross receipts or for use or consumption by such corporation directly in the rendition of its public service, and tangible personal property sold or leased to a public service corporation engaged in business as a common carrier of property or passengers by motor vehicle, for use or consumption by such common carrier directly in the rendition of its public service."

Which of these items is used "directly in the rendition of its public service" is the immediate issue for resolution.

This seems to be a matter of first impression in Virginia. It is the contention of Community that the exemption embraces everything necessary to the proper performance of its franchise function, while the position of the Commonwealth is that all of the purchases are taxable except those necessary to keep the buses running from the time they leave the garage until they get back.

The only direct authority cited by counsel consists of Ohio cases which counsel state are based upon a sales and use tax statute from which the Virginia act was copied, although the exact phraseology does not appear in any of the cited opinions, and the

Ohio statutes are not available to this Court. Community relies upon a Court of Appeals decision rendered February 3rd, 1964, in Ohio Bus Line Company, Inc. vs. Bowers, 200 N.E.2nd, 688, wherein it was held that: 1, Schedules, Way Bills, and similar operating records; 2, Passenger Station Repairs and Supplies; 3, Maintenance of Buses; 4, Garage Operations; 5, Safety Equipment on Buses; 6, Road Inspection and Service, were all tax free, and Safety Service and Awards was a taxable item. The court held that those items were necessary to the bus company to properly operate its business and were exempt for that reason. It relied upon Warren Telephone Company vs Bowers, 173 Ohio State 164, 180 N.82nd 595 (cited by the Commonwealth) which held that the provision for quiet rooms, locker rooms, lunch rooms, etc. provided for the employees of a telephone company were taxable because they were a part of the commercial aspect as distinguished from the operational aspect of the utility. On the other hand, in Erie R.R. vs Peck, 160 Ohio State 322, 116 N.E.2nd 304, the Court held that provision for railway station, reservations, ticket and baggage service, etc. were a part of the rendition of the public utility service. The Commonwealth also cites U.S.Steel Corporation vs Bowers, 170 Ohio State 558, 167 N.E.2nd 87 holding that the purchase of blocking lumber used in transporting unfinished steel products from one factory to another where the processing was completed was not exempt from the sales tax which provided that property used directly in the production of tangible personal property for sale by manufacturing or processing was exempt.

The Ohio cases do not discuss the underlying philosophy of the sales and use tax exemptions but in general confine their holdings to whether the particular sales and uses come within the

phraseology employed. In the argument of this case neither counsel has presented any indication of the legislature's intent.

Of Course, the application of the statute must not do violence to the language employed, but to this Court the proper approach is first to determine from the exemption provision as a whole the broad approach that the legislature followed in establishing its list of exemptions from the application of the use and sales tax, and to determine how broad it intended this exemption to be when harmonized with the others set forth in Code Section 58-441.6.

When that Section is examined we see in the first paragraph a general exemption of all materials which are purchased or utilized for inclusion in a final product offered for sale, as well as machinery, tools, fuel, and packaging material directed toward this end. It is clear that the purpose was to limit the tax only to the final product and to exempt purchases of materials used in producing such product. We then find successively professional insurance or personal service transactions where sales of nominal amounts are included, contracts entered into before the effective date of the act requiring delivery of property later, agricultural supplies and agricultural products later to be processed into retail commodities, motor vehicle fuels, motor vehicle trailers, etc., gas, electricity or water, and then the subsection with which we are now concerned then followed maritime vessels, broadcast equipment under the regulation of the Federal Communications Commission, publications except news stands sales, school lunches, "occasional sales," etc..

Each of these exemptions suggests a ready reason why the sales and use taxes should not apply in that instance. Where the subject matter is already or will subsequently be taxed in

another manner the imposition of the sales and use tax would amount to a duplicate levy. Illustrative of subjects falling in this catagory are raw materials for processing, motor fuel and motor vehicle trailers.

It will be noted from other provisions of the tax code (Code Sections 58-503 through 58-569) that a gross receipts tax is levied on all public utilities included therein. The gross receipts tax is not imposed upon any other type of business, so far as this Court has been able to discover, and this seems to be the reason for exempting from the sales tax tangible personal property used by public service corporations.

Public service corporations also include railroads and it is a well known fact that many of these companies have collateral investments and operate businesses of various kinds not connected with transportation or public service. Only the transportation receipts of such companies are taxable. Code Section 58-519.

Approaching the problem from this background, when a company is engaged in only a public utility business and pays a gross receipt tax on that business, and all of its expenditures are directed to the performance of that business, the Ohio approach of a separating operational purchases from commercial purchases does not seem to have a logical application in Virginia. Moreover, since some utility companies are engaged in other businesses on which they pay no gross receipts tax the object of this exemption seems to be to treat the utility operation as a whole and to differentiate it from other types of business carried on by a public service corporation.

Applying this approach to the facts of the case at bar, all of the items, except those which Community has conceded, and the

uniforms and changers as later pointed out, are directly related to the maintenance of the public transportation system for which Community is franchised, and all are necessary to enable it to maintain that degree of efficiency and quality of service demanded by both the City and State, and as such are purchases "directly in the rendition of its public service." Nothing is purchased which does not produce income upon which the gross receipts tax is levied.

The purchase of uniforms and changers for the drivers presents a different problem. Although it is advisable, and perhaps even necessary, that the bus drivers be uniformed and equipped with changers, Community does not purport to furnish these items itself, but requires the drivers to buy these themselves. Its furnishing of the necessary credit to enable these drivers to acquire these properties easily and promptly does not alter the fact that these are not for the "use or consumption" by the carrier. All such items are therefore subject to the tax.

The conclusion of the Court therefore is that all of the items listed except the uniforms and changers are exempt under Section 58-441.6 (h.) and an order to that effect will be entered upon presentation.

Henry W. MacKenzie, Jr.

VIRGINIA: IN THE CIRCUIT COURT OF THE CITY OF PORTSMOUTH

COMMUNITY MOTOR BUS CO., INC.,
a Virginia corporation,
Plaintiff,

vs.

LAW DOCKET
NO. 6297-A

THE COMMONWEALTH OF VIRGINIA, ET AL,
Defendants.

This cause came on to be heard the 22nd day of June, 1972, upon the petition of the plaintiff, the answer of the defendants, Commonwealth of Virginia and William H. Forst, State Tax Commissioner, the answers to interrogatories filed by said defendants, and the evidence of witnesses duly taken, the petition having been defended by counsel designated by the State Tax Commissioner for that purpose, and the matter was argued by counsel.

WHEREUPON, for the reasons stated in the memorandum of the Court dated June 28, 1972, the Court is of the opinion, and doth so ORDER, that all of the items listed in the attachment to the answers to interrogatories are exempt from sales tax under Code, Section 58-441.6(h), except uniforms, coin changers, ice, advertising frames, drinks and the publication called Executive Report, each purchase of which is shown on the schedule attached to the sketch for this order, amounting to total purchases of $8,872.10 before July 1, 1968 and $16,180.21 after that date.

And it is therefore ORDERED that the plaintiff pay the Treasurer of Virginia within ten (10) days of the entry of this order the total sum of $892.39, which represents state sales tax of $664.31, local sales tax of $177.55, and interest in lieu of penalty of $50.53, which is for all sales taxes due from the

JHM

inception of said tax until the termination of the audit involved in this matter as of June 30, 1971, and upon the payment of which sum of $892.39 the defendants are ORDERED to refrain from any effort to collect or enforce the assessments described in the petition herein.

To which action of the Court in ruling that all the other items were exempt under said Code, Section 58-441.6(h), the defendants duly objected and excepted.

Enter 7/19/72

Entered 7/19/72

I ASK FOR THIS:

P.Q.

SEEN, OBJECTION AND EXCEPTION:

Charles K. Tuttle P.D.

Page	Line	Description	Date	Amount	
1	1	Ice	7/20/67	$ 14.00	
1	39	Changers	11/22/66	82.93	
2	1	Changers	1/25/67	100.21	
2	2	Changers	6/12/67	93.38	
4	21	Uniforms	11/3/66	1,157.70	
4	22	Uniforms	11/9/66	108.50	
4	23	Uniforms	11/23/66	31.50	
4	24	Uniforms	12/66	204.60	
4	25	Uniforms	1/67	354.70	
4	26	Uniforms	2/67	209.70	
4	27	Uniforms	3/67	416.00	
4	28	Uniforms	5/67	543.00	
4	29	Uniforms	6/67	263.80	
4	30	Uniforms	7/67	260.90	
4	31	Uniforms	8/67 to 7/31/68	3,346.90	
5	19	Advertising Frames	6/25/68	269.00	
5	20	Drinks	9/1/66 to 6/14/68	1,415.28	
					$ 8,872.10
5	21	Drinks	7/24/68 to 11/19/68	275.05	
6	4	Ice	10/68	15.00	
6	8	Uniforms	8/7/68 to 8/26/69	5,869.70	
6	22	Changers	10/25/68	168.30	
6	34	Advertising Frames	1/9/69	133.65	
7	37	Uniforms	9/3/69	4,590.95	
8	5	Changers	9/25/69	218.02	
8	7	Changers	5/22/70	91.80	
8	15	Executive Report	4/28/70	93.00	
9	20	Changers	4/5/71	194.04	
9	26	Uniforms	9/1/70 to 6/30/71	2,497.10	
9	27	Uniforms	7/2/71	32.35	
9	28	Uniforms	8/11/71	232.55	
10	12	Executive Report	5/1/70	93.00	
11	3	Drinks	1970	920.30	
11	4	Drinks	12/70 to 6/30/71	755.40	
					$16,180.21

VIRGINIA: IN THE CIRCUIT COURT OF THE CITY OF PORTSMOUTH

COMMUNITY MOTOR BUS CO., INC.,
a Virginia corporation,
Complainant

vs. LAW DOCKET NO. 6297-A

THE COMMONWEALTH OF VIRGINIA, et al,
Defendant

NOTICE OF APPEAL AND ASSIGNMENT OF ERROR

TO: THE HONORABLE WALTER M. EDMONDS, CLERK

Pursuant to Rule 5:6 of the Rules of the Supreme Court of Virginia, the Defendant, Commonwealth of Virginia, by the Attorney General, hereby gives notice that it will apply to the Supreme Court of Appeals of Virginia for an appeal from the final order entered herein on July 19, 1972.

Counsel for Defendant gives further notice that in the application to the Supreme Court of Appeals of Virginia, the Defendant assigns and will rely upon the following error:

1. The Court erred in its conclusion that a portion of the Virginia retail sales and use tax assessment against Community Motor Bus Company, Incorporated, was erroneous.

The transcript of the hearing or a statement of facts and testimony will be filed in the office of the Clerk.

Dated this 3rd day of August, 1972.

COMMONWEALTH OF VIRGINIA

By Charles K. Trible
Assistant Attorney General

Andrew P. Miller
Attorney General of Virginia

Charles K. Trible
Assistant Attorney General
P. O. Box 6-L
Richmond, Virginia 23215

CIRCUIT COURT
PORTSMOUTH, VA.
FILED
1972 Aug 4
WALTER M. EDMONDS, CLERK
By L K B, D. C.

CERTIFICATION

I hereby certify that the original of the foregoing Notice of Appeal and Assignment of Error has been mailed to the Clerk of this Court for filing and a true copy thereof has been likewise mailed to J. Stanley Livesay, Jr., Esquire, Babb, Oast and Livesay, P. O. Box 399, Portsmouth, Virginia 23705, counsel for complainant, on this 3rd day of August, 1972.

Charles K. Fabe
Assistant Attorney General

* * * * * * * * *

(Mr. Livesay presents opening statement to the Court on behalf of Community Motor Bus Company.)

(Mr. Trible presents opening statement to the Court on behalf of Commonwealth of Virginia.)

THE COURT: Well, now, I take it that there is no dispute about these items of the City Code that you want to put in.

MR. LIVESAY: I don't know that they would dispute them.

THE COURT: Do you want to stipulate they are part of the City Code?

MR. TRIBLE: I will agree to that.

MR. LIVESAY: We offer these as an exhibit, then, Your Honor.

THE COURT: All right. We will take them all together, and call it Plaintiff's Exhibit "1".

* * * * * * * * *

ROLAND G. BARNES, witness called by Attorney for the Plaintiff, having been first duly sworn, was examined and testified as follows:

DIRECT EXAMINATION

EXAMINED BY MR. LIVESAY:

Q State your name, please, sir?

A Roland G. Barnes.

Q And your age?

A Forty-five.

Q Your occupation?

A President of Community Motor Bus Company.

Q That is the petitioner here today?

A Yes.

Q Are you also one of the principal stockholders?

A Yes.

Q Have you been engaged in the operation of the business for some time?

A For thirty years.

Q First of all, do you have a place of business or operation where the company conducts its business?

A Yes. We have our shops and grounds

at 2716 Victory Boulevard, Portsmouth, Virginia.

Q When you say "shops", does this allow all of the vehicles to be inside the building?

A Some have to be outside.

Q And during the period involved, from 1966 through 1971, what vehicles, if any, other than the buses, have been involved in any operation or servicing or repairs at that facility?

A There are none - no other business. We are strictly in the bus business. We don't do any outside work at all - no contract repair work.

Q Other than the buses, what vehicles does your company have?

A We have two licensed pick-up trucks and two automobiles.

Q What are the pick-up trucks used for?

A They are used for servicing buses on the road that we have trouble with.

Q If a bus breaks down, this pick-up truck goes out?

A Yes. It would carry repair parts out, or go out and start the bus if it had a dead battery, or fix any minor items on the road, or pull the bus in.

1 Q As to the other two vehicles that
2 are not buses, what are they used for?
3 A By the supervisor and for the
4 purpose of investigating accidents, checking
5 routes, checking bus drivers, making sure they
6 are all on the routes, and taking money to the
7 bank.
8 Q Are they used in any other way?
9 A No.
10 Q Now, a State sales tax auditor
11 has visited your firm and prepared an 11-page
12 pick-off for your books?
13 A Yes, sir.
14 Q Do you have a copy in front of you?
15 A Yes.
16 Q As to all of those items, each and
17 every item, were they used for the purposes of
18 Community Motor Bus?
19 A Yes.
20 Q No private use of any of them?
21 A No, sir. Everything we do is keep
22 a bus on the road and serve the public.
23 Q No other type of business?
24 A No, sir.
25 Q First of all, I want to ask you to

Q What did you do with them?

A I usually buy these changers, say, six at a time, and put them in stock, and when a new driver comes to work, he naturally needs a changer, and he needs some other things also, but we let him have a changer so that he can go to work, because that is a necessary part of his attire, and we deduct this from his wages until the changer is paid for.

Q I believe you said, when he leaves, you either buy it back or he can take it with him?

A Yes, sir.

MR. LIVESAY: If it please the Court, the changers are on that page 1, line 39, and on page 2, line 2. Have I missed any others?

MR. TRIBLE: How about line 1?

MR. LIVESAY: The first three entries on page 2 would involve changers.

THE COURT: The top item on page 5.

MR. LIVESAY: If Your Honor, please, we believe that that is parts for a fare box.

Q Am I correct, Mr. Barnes?

A That is what that is - parts for fare boxes.

Q That is actually incorporated into the bus?

A These are things you drop your money in when you get on the bus, deposit your fare.

Q Then, on page 6, lines 21 and 22, as to line 21 of that page, Mr. Barnes, it says "fare box parts per ~~tape~~ Hwm". Tell the Court what a fare box ~~tape~~ Hwm is?

A Well, a fare box is the box that you set on the bus, that people get on and drop their fare into. That becomes a part of the bus.

Q So that page 2, line 26 is the only part that involves the changers?

A Yes, sir.

Q Then on page 8, line 5, there appears to be a changers entry, and also on line 7, a changers entry; is that correct?

A Yes.

Q But the entry on line 6 is for the boxes that are actually on the bus?

A Yes, the parts for the very boxes themselves.

Q Then on page 9, line 20, there is an

1 entry for changers; is that correct?

2 A Yes.

3 Q Now, on page 10, line 5, I notice

4 an entry that says "fare box parts". Once again,

5 that is something that went into the bus?

6 A That is something that went into the

7 bus.

8 MR. LIVESAY: And once again,

9 Mr. Trible, if I have missed any of

10 the changers, I don't know what the

11 position is, if it please the Court,

12 they fall in. We take no position on

13 them, one way or the other.

14 Q I want to direct your attention to

15 the problem concerning uniforms of the drivers.

16 First of all, why do you have the drivers wear

17 a uniform?

18 A We have the bus drivers to wear a

19 uniform, for one reason, to identify the bus

20 driver from other passengers on the bus. It is

21 necessary for him to take some action with some

22 of the passengers at times, and without some proper

23 identification, it is hard to distinguish him from

24 another passenger; and sometimes a bus driver that,

25 for some reason or other, doesn't happen to have a

please, I could go through and specify for you, or do you want to rule on these matters, and then we can find them later.?

THE COURT: Yes. I don't see any need to pick them out. They have all been testified to.

MR. LIVESAY:

Q Would you look at page 1 of this pick-off, at line 29, and you have bought bowl cleaner? Would you tell the Court for what purpose you bought the bowl cleaner?

A This is a cleaner that we use in the garage, in our rest rooms, for cleaning the toilet bowls.

Q Who uses the rest rooms?

A The men that work in the shop, and the bus drivers.

Q Do you consider that necessary to render the service?

A Yes, sir, I do.

Q Now, on page 2, lines 5, 6 and 7, you purchased some employment records, carbon, and payroll checks from the McBee Systems. For what purposes do you use those materials?

A This is material for record keeping for keeping payroll deductions, things of this sort.

Q Are you required to keep these records in connection with rendering the bus service?

A Yes, sir. We have to keep records on everything, because of the City of Portsmouth tax.

Q I want to call your attention, on page 3, to an entry on line 20, "Old Dominion Uniform Service, wiper and cover service." Would you explain that?

A Well, these are wiping towels for the men in the garage, a shop coat in case even I go out and look underneath the bus at times, to see whether or not they have a particular problem.

Q Are these all items used in the connection with the repair of the buses?

A Yes.

Q On that page 3, line 21, there is an entry for window brushes, handles, and something called "Flip", and dispensers. What are those items used for?

A Well, the window brushes and the handles are - the buses, we wash our buses by hand on the outside - and this is what we wash them with. Flip is the cleaning compound, sort of like Comet Cleanser, that we try to take some of this Magic Marker off the buses with.

Q Are you required to keep the buses clean?

A Yes.

Q The next item, line 22, you purchased mop bucket. What is the mop bucket for?

A Well, we scrub the inside of the buses down on occasion, and we don't get in it with a water hose - we have to get in it with a mop, and keep it as dry as possible, so it don't get underneath the linoleum and rot the floor.

Q What was the ladder and hose needed for?

A Well, some of these buses we have to get on top of. The hoses, certainly, they are water hoses, to wash the buses down with.

Q Since we are on that item, you listed also, "purchased from Robertson Hardware", on various dates, "bolts, screws and saw blade."

For what purposes were those items obtained?

A Well, the bolts, certainly, are for buses - different things on the buses. The saw blades are blades for cutting metal, and this is for repairing the buses.

Q Which you do in your shop?

A Which we do in our garage.

Q The next item is line 23, where you have "refrigeration supplies" - you have purchased freon and parts. Would you explain why freon and parts are used, if they are used in connection with the buses?

A Well, freon, of course, is an oil, and it is used in the air conditioning. We have air conditioning on the buses. We have leaks in them at times, and these leaks have to be repaired and, certainly, freon replaced.

Q Is it true that the freon and these parts actually went into the buses themselves?

A Yes, sir.

Q And there are, I believe, on this list of eleven pages, numerous entries of freon and parts?

A I would think so, yes.

Q At the top of page 4, on line 1,

"Waldo Hardware, miscellaneous small hardware" - do you know what that is?

A The account number 4132 is other shop and garage expense, and this is for small parts that we use in the garage, maybe for a piece for a bench grinder, or possibly a broom that we use in the garage. 4135 is a catch-all account. We have, like nuts and bolts, such as nuts and bolts. You need to use nuts and bolts in the body, use them in the chassis. We have a chassis account, and engine account, a body account, where an item will be used most anywhere on that coach, and we just put it in a miscellaneous account, and this account catches a lot of that - the 4106. 4144 is paint.

Q For what?

A That we bought to paint the buses, the bumpers, the wheels, things of this sort.

Q Do you do all of your painting repair of the buses?

A Yes.

Q Would it be true that all items on that line 1, page 4, items for incorporation in the buses, were used in repairs of the buses.

A Yes.

1 Q Woodhouse Electric, Inc. - what
2 kind of lamps is that?
3 A Well, these are floodlamps.
4 Q Fluorescent lamps?
5 A Yes, and lamp fixtures.
6 Q Where were they used?
7 A We have added a number of fixtures
8 to the garage, and because of bad lighting. We
9 do a lot of work at nighttime.
10 Q Why do you work at night?
11 A Well, the buses are stopped at night,
12 and we can get to them to work on them.
13 Q All of these lamps and fixtures went
14 into the garage where you work on the buses at
15 night?
16 A Yes, sir.
17 Q Now, the next item below it seems to
18 be "batteries and flashlights" and there are some
19 entries on other pages. Why is it necessary to have
20 batteries and flashlights?
21 A Well, of course, these buses come in
22 all times of day or night, and at nighttime, it is
23 rather hard to see how to check the oil or how to
24 put the dip stick back into the transmission, and
25 without flashlights, well, they just couldn't get

1 them back in. We just don't have enough lights
2 in our parking area to light these buses up.
3 Q Is it true that the servicing of
4 the buses takes place outside, at night?
5 A Yes, sir.
6 Q And that is where the flashlights
7 and batteries are used?
8 A Yes, sir.
9 Q I drop down to line 5 on that page,
10 and we note that you bought from Boyce Lumber,
11 nails and hardware - for what purpose?
12 A For shelving.
13 Q Why do you need shelving?
14 A We need it to put stock on, in our
15 stockroom.
16 Q The next line is electric typewriter
17 and typing stand, which I assume is used for the
18 typewriter?
19 A Yes. It is used for typing reports
20 to the State, to the City, for any number of reasons.
21 It is used directly in the business.
22 Q Just as a matter of information to the
23 Court, I believe on page 4, lines 21 through 32,
24 we know 31. We pick up a substantial number of
25 those uniform items, do we not?

A Yes.

Q That we talked about?

A Yes.

Q Once again, on page 5, lines 4, 5 and 6, there are certain items to McBee, and some other people, for payroll checks, payroll calculating or chart. Why do you have to have them?

A These are certainly for making up payroll records. We have to order these things two or three times a year. We have to have them for keeping our records.

Q To whom do you render these records?

A We render them to the City, if they ask for them.

Q Now, on that page 5, line 36, is one that interests me - Todd Chemical Company, Snow Band for ice, and Snow Melt. Would you explain that to us?

A Well, the Victory Boulevard is setting up a little higher than our lot, and at times during snow conditions, the grade gets a little slick, and it gets so slick to the point we can't get out after a few buses crossed over there. We bought a chemical to melt the

snow, so the buses can get on the routes.

Q To get off the bus yard, onto the street?

A Yes.

Q One of interest to everyone is "baking soda". Why is it necessary to have baking soda?

A Well, batteries emit a vapor, and this vapor brings out the acid of the battery, and you have to have something to neutralize that acid. Sometimes the battery has as much voltage on the outside as it does on the inside, so it has to be neutralized. It is the cheapest thing you can buy.

Q It is the cheapest and most efficient way to keep these in shape?

A Yes.

Q You never take any of that baking soda home, do you?

A No. I wouldn't have any need for that amount.

Q On page 6, line 7, I note you bought from Boyce Lumber Company, some shelving boards. Would you explain how it is used in the buses?

A Well, shelving boards are used for shelves to put the parts on. We also use it for making shelves for the batteries, boxes to set them on in the buses themselves.

In some places, we use shelving board and some places plyboard.

Q On that same page, line 34, you purchased, from Daniel Pharmacy, utility cabinets. Would you explain what you used those for?

A To try to show some of these children in the classrooms what sort of tour they are going to make, we have taken slides, photographs, of the places that they will see, and we needed a way to catalog these slides, so these utility cabinets were bought to put the slides in, and keep them separated.

Q In other words, the children who take the tour of Portsmouth, are shown the slides in advance?

A Yes.

Q On that same page 6, line 27, I noticed you bought some scrap base from Portsmouth Paving. What is scrap base, and where is it used?

A Well, it is rocky material that we bought from Portsmouth Paving Company, and we got

our parking lot out there - if we don't tar and gravel it - it is just a gravel base, and a rock base - holes come in it, and we need to fill the holes up, to keep from breaking the springs on the buses, and that is what it is.

Q I want to ask you why you bought that rake and shovel - if I can find it very quickly - on page 9, line 6, it shows that you bought a shovel, hoe and rake, from Armistead-Morrison. Did that have anything to do with the potholes?

A Yes, sir. We send the boys out there with the pick-ax, at times, to - stuff builds up, and we get potholes, and we get a pick-ax and rake, and fill the holes back up.

Q I take it also, that these holes would hold water, and it would make it difficult to get to the buses, to repair them, if it rained?

A Yes, sir.

Q Going back to page 6, line 29, you have a maintenance contract with the Monroe International. What is that a maintenance contract on?

A That would be on a calculating machine we use in the office.

1 Q What do you use that for?

2 A We use it for figuring our gross

3 receipts, or figuring our deductions for our

4 wages, or use the calculating machine in any

5 number of operations.

6 Q On that page 6, line 34, you have

7 purchased some advertising frames, brackets, and

8 spaces. Are you willing to admit that should be

9 taxable, because it hasn't to do with the passenger

10 service?

11 A Well, it is bolted to the side of

12 the bus.

13 Q But it is used to put advertising

14 display on?

15 A Yes.

16 Q So then, really, it is not used for

17 the transportation of the passengers, but produces

18 additional revenue by being rented to the advertiser?

19 A That's correct.

20 MR. LIVESAY: We would stipulate

21 that that one, perhaps, is not used in

22 transporting the passengers.

23 Q On page 7, item 6, 7 and 8, the State

24 Tax Auditor has picked off certain materials or

25 office supplies and so forth, on those lines, and

other lines. What are the office supplies used for?

A Well, some of this would probably be paper, pencils, carbon paper, any general office expense or office supplies.

Q Do you use that office for anything other than the bus service?

A No. We don't do any other business, other than the bus service.

Q On page 7, line 16, you have bought a desk top - glass. Whose desk is that?

A Mr. Stewart's desk. He is Superintendent of Transportation, and it was easier to put a glass top on the desk than to refinish the thing.

Q On that same page 7, line 20, you bought plywood from Boyce. What did you use that for?

A Well, plywood is used for making battery boxes. It is used for making the flooring that goes inside the buses.

If we have a bus that is hit in the front corner or something, well, normally it breaks up the plyboard, and we replace sections of it.

Q Also, from Boyce, you say cypress and

birch. What is that for?

A Well, the cypress and birch, we use as battery hold-down straps. All it is, is a strip of wood. We find this resists battery acid more than some other materials you can use.

Q On that page 7, line 25, you bought a one and a three horsepower motor. What purposes were those motors acquired for?

A Well, they were for our brake drum lathe in the garage, that we use to cut our brake drums.

Q You do all that work yourself?

A Yes, sir. We assist them. This was used - the brake drum lathe - and it had a 220 hook on it.

Q On page 8, line 16, you bought some weed-killer and sprayer. Where did you use the weed-killer and sprayer, and how is that connected to the bus transportation?

A We use this in our yards in hard to get at places, where the weeds grow up, just to kill the weeds.

Q Why is that necessary in connection with the buses?

A It is necessary because some of the buses are backed up, and weeds get so high, we can't get behind the things to open the doors.

Q For what purposes do you open the doors?

A To try to get them cranked.

Q To service them?

A Yes, to service them.

Q Coming to page 9, at line 6, that we talked some about - the hoe, shovel and rake - you have something that looks like tacker and staples. Would you explain what the tacker and staples have to do with the buses?

A A tacker is a tool that you use to put staples in, to use to staple the seat material onto the seats.

Q Do you have a lot of seat damage?

A Yes, sir.

Q Now, on line 7, you bought repair parts for a three horsepower Leland. What is that?

A What line?

Q Line 7, of page 10.

A Well, we have three service pumps out there, two gasoline pumps, and one Diesel pump, and they have a three horsepower motor on these pumps

that go out at times after some long use, and we have to have them repaired.

Q This is the way you get the fuel in the bus?

A That's right.

Q The next item, "First-Aid supplies" - where are those kept?

A We keep them in the garage, and buy them for the men - just something to keep them from having to go down to the doctor each time with a cut finger or something.

Q You required a four-drawer cabinet - for what purpose do you use that cabinet?

A It is a file cabinet, to keep our invoices in, and Mr. Jolliff took the invoices out to make this order on it.

Q Are any other records kept in there?

A Possibly so, but most of them are for things that we buy. It is very few other records kept in these.

Q Do you have records of accidents?

A Yes. We have another office. We have one office there that has some files in it, where we keep our invoices. The other office, Mr. Stewart's office is where the accident records are

kept, and we buy files for that office at times, to keep these records in.

Q Some other cabinet?

A Some other cabinet, yes, sir.

Q This one will project some interest, I'm sure - the last line, line 40, page 10 - I see you are buying legal pads, and I am hoping you are not practicing law. Why are these used?

A Well, I use legal pads for scratch work. I make up estimates, and I use legal pads.

Q Estimates of what?

A Estimates of damage to the buses. We go out and investigate accidents, and we use legal pads to write up notes on the damages, for this sort of thing. It is a handy pad.

Q How about the labels?

A The labels are the stick-type labels that we use to type our part numbers on, and put on the bins.

Q Now, we have passed over the eleven pages, Mr. Barnes, picking off certain items, but as ones we did not comment on as starting on page 1, "drop cords, cleaners, wheel pullers, socket parts, 3-M tape, oil drive liquid, wrenches - all those things that we have not talked about specifically -

what are they used for?

A Well, the drop cord is a cord that a mechanic can use when he needs more light, to get in the back end of a bus, to see to work. The wheel pullers, of course, this is a tool to aid you to pull a wheel. Sockets are for removing nuts.

3-M tape is an electrical tape that we use to wrap wires on the buses. We splice it and wrap it. We have got to wrap it.

Q I notice there are some entries by the auditors for things that were printed. For instance, on page 2, line 9 through 16, and it says, "manifest load service reports, time tables, statements, schedules, school runs, maintenance worksheets and manifest. Why is it necessary for the printing of these various things in connection with operating the buses?

A Well, the manifest is a sheet of paper that is outlined for the driver to turn in his daily report on - whether he made all of his trips that day, what time he went to work, what bus he drove, how much money he took in, and this sort of thing.

The schedules are these things that

1 we give the driver, to show him what time he
2 is supposed to run, how late he is supposed
3 to run out with that run, what time he is
4 supposed to leave; and there are other things,
5 other papers, that are classified as schedules,
6 that we give to people. It is printed matter,
7 to tell them when the buses leave certain points,
8 and it has a map on the schedule, showing them
9 how the buses run. It is necessary for them to
10 know when the buses are coming and going; otherwise,
11 there would be no need for the bus.
12 Q Except for the items we specifically
13 called to the Court's attention in our inquiries
14 of you, is there anything you know of on these
15 eleven pages that is not in category - schedules
16 or similar operating records, supplies, maintenance
17 of buses, garage operations, safety equipment on
18 the buses, or road inspection - of service items?
19 A No.
20 MR. LIVESAY: Answer this
21 gentleman.
22 CROSS-EXAMINATION
23 EXAMINED BY MR. TRIBLE:
24 Q Mr. Barnes, turning to the purchase
25 of the drivers' uniforms, are you saying that you

Q How is it your contention that you are exempt from the tax on this sale? We will concede, if you are buying something from Fifth Avenue for resale, that you are entitled to purchase it free of the tax, but when you resell it, we don't see how this, directly in the rendition of the public service, would enable you to resell it without being subject to the tax.

MR. LIVESAY: Your Honor, that may be broaching on the argument.

THE COURT: Well, I think that is so. Just so we find out what acts transpired.

MR. TRIBLE:

Q You stated you did repair your own revenue vehicles?

A Yes.

Q The Ford trucks and the supervisors' autos?

A Yes.

Q There are a number of entries throughout, for parts, to Don Comer Ford - they would be for these?

A That is for one of the pick-up trucks, yes, sir.

Q They don't have anything to do with the buses?

A Yes, sir. I would say they do have something to do with the buses.

Q But it is indirect?

A Well, -

Q They don't go on the bus?

A I would say it is direct.

MR. TRIBLE: I have no further questions.

REDIRECT EXAMINATION

EXAMINED BY MR. LIVESAY:

Q What use do you make of that pick-up truck?

A The pick-up truck is to keep the bus on the road. If we have any trouble on the road, we use the pick-up truck to go get the bus.

Q Is that what you call "road service and inspection and part of the garage operation"?

A Yes.

MR. LIVESAY: No further questions. Does the Court have any questions of the witness?

Case No. 6297-A
Plaintiff's Exhibit #1
Date 6/22/72
Judge

Sec. 5-21. Minimum seating capacity.

No motor bus of a seating capacity of less than fifteen passengers shall be operated in service under this article on the streets of the city. (Code 1951, § 16-6.)

Sec. 5-22. Size, character and type of vehicles.

The city council in the exercise of the police power of the city may prescribe or approve the size, character and type of motor vehicles to be used in rendering service under this article. (Code 1951, § 16-7.)

Sec. 5-23. Transfers.

Any company or individual operating under the provisions of this article when requested shall furnish to its passengers at the time of payment of fare, transfers to be used at points designated by the city manager or his duly authorized agent for transportation over the bus lines operating hereunder. Such transfer shall entitle the passenger to transfer at a point where the bus line first intersects with the bus line to which he desires to be transferred, and after arriving at such point of intersection such passenger may take passage on the first bus thereafter passing or leaving the transfer point, and upon presentation thereof, shall be permitted to ride to the end of said line, provided, however, that upon reaching any point upon said line where it takes the same general direction whence the passenger has originally come, he shall pay a second fare or leave the bus. (Code 1951, § 16-8.)

Sec. 5-24. Routes and headways—Designation.

The operation of any motor bus system of passenger transportation under the provisions of this article shall be along the streets of the city as may be designated from time to time by the council through adoption of a resolution prescribing the same. Any such resolution may specify minimum headways between buses on such routes and failure to operate within such specified headways shall be deemed a violation of section 5-31 whenever the council determines such failure to be injurious to the public welfare and not warranted by the circumstances. (Code 1951, § 16-9; 9-12-61, § 1.)

This is to certify this is a true and correct copy of Sec. 5-24, Code of the City of Portsmouth, Virginia

T. E. Masters, Jr.

T. E. Masters, Jr.
City Clerk

Sec. 5-30. Rates of fare.

The rate of cash fare to be put in force under this article shall be twenty-five cents for regular passengers and twelve and one-half cents for school children.

In the exercise of its reserved power of regulations, the city council reserves the right to fix fares to be charged on the bus system herein provided for, and will at all times prescribe rates of fare which will permit a reasonable return as herein defined on the investment in the bus service in the city. (Code 1951, § 16-14; 2-13-51; 12-23-52; 4-27-54, § 1; 10-26-54, § 1; 8-14-56, § 1; 5-27-58, § 1; 9-12-61, § 1; Ord. No. 1966-71, 9-27-66, § 1.)

Sec. 5-31. Adequate and efficient service required.

An adequate and efficient public service at the rates as herein specified or as the same may hereafter be prescribed by the council of the city shall at all times be maintained by any company or individual operating under the provisions of this article. (Code 1951, § 16-15.)

Sec. 5-32. Accounts and bookkeeping.

A standard form of accounts and system of bookkeeping, to be approved by the city council, shall be kept and observed by the company or individual operating under the provisions of this article insofar as the system of accounts and bookkeeping applies to such motor bus transportation, and the city auditor, or some accountant duly authorized by the council, shall have the right and privilege at any time to examine the books of the company or individual in order to verify or, if need be, to correct the same or any returns and reports made by the same company or individual therefrom. (Code 1951, § 16-16.)

Sec. 5-33. Payment of percentage of gross revenue in lieu of license taxes.

Any company or individual operating under the provisions of this article shall pay into the treasury of the city for the use of its streets and for the privilege of operating its buses in the city, an amount equal to one and one-half per cent of the gross revenues from the bus operations of the company or individual, in the city, including all fares collected on any line extending outside the city

This is to certify this is a true and correct copy of Sec. 5-31 and Sec. 5-32, Code of the City of Portsmouth, Virginia.

T. E. Masters, Jr.

T. E. Masters, Jr.
City Clerk

written notice to the city of its objection thereto shall have the right to cease paying the one and one-half per cent of the gross revenue as provided for in this article during such time as such other motor vehicles in like service are licensed or are authorized and are operated thereunder, and the company or individual operating hereunder shall have the right to discontinue the whole operation conducted by it after giving to the city six months' notice of its purpose so to do; provided, however, that the city may authorize operations of employee haulers as defined in section 5-11 without forfeiture of the payments required hereunder. (Code 1951, § 16-17; 5-11-54; 10-26-54; 8-14-56; 9-12-61, § 1.)

Sec. 5-34. Reservation of right to make additional regulations.

The city expressly reserves the right to pass at any time, in addition to the provisions of this article, any and all ordinances deemed necessary by it in the reasonable exercise of its police power, for the safety, welfare and convenience of the public and for the regulation and control of motor bus transportation within the city and to prescribe the size, character and type of the motor vehicle to be used under the provisions of this article. (Code 1951, § 16-18.)

Sec. 5-35. Standard of maintenance and operation.

Any company or individual operating under the provisions of this article shall at all times maintain and operate its transportation system in accordance with the most approved methods and by use of the most approved means of surface transportation, without and otherwise than by the construction or use of railway tracks or the erection of poles and wires, and will maintain all of the physical property used and operated by it at the highest practicable standard of efficiency. (Code 1951, § 16-19.)

Sec. 5-36. Condition and equipment of vehicles.

Any company or individual operating under the provisions of this article shall at all times keep all buses or vehicles operated by it, clean, painted, free from unnecessary noise, efficiently ventilated, sufficiently lighted at night and adequately heated with safe and convenient appliances whenever the weather is such that heating is essential to the comfort of passengers. (Code 1951, § 16-20.)

This is to certify this is a true and correct copy of Sec. 35 and Sec. 36, Code of the City of Portsmouth, Virginia.

T. E. Masters, Jr.

T. E. Masters, Jr.
City Clerk

Sec. 5-37. Schedules.

Any company or individual operating under the provisions of this article shall operate and maintain regular schedules so as to render reasonable service on each route served by it; provided, that the council of the city may from time to time require service of such company or individual on such schedules as the council may deem the public needs demand; and further provided, that no service shall be required which shall adversely affect or impair the present or future ability of the company or individual operating under this article to earn the required reasonable return on the investment as defined in section 5-25. (Code 1951, § 16-21.)

Sec. 5-38. Duty to operate; temporary stoppages.

Any company or individual operating under the provisions of this article shall operate its vehicles regularly over the authorized routes, unless prevented from so doing by the act of God or other causes not reasonably preventable. Should it be necessary in the prosecution of any public work to stop temporarily the operation of such vehicles, it may be done on the order of the city manager or his duly authorized agent and in such case the city shall not be liable and such company or individual shall be held free from all claims of the city for damages or penalties by reason of the delay or suspension of its business or traffic. (Code 1951, § 16-22.)

Sec. 5-39. Indemnification of city.

Any company or individual operating under the provisions of this article shall by acceptance in writing of the terms and conditions of this article agree and bind itself to keep and hold the city free and harmless from liability for any and all damages that may accrue to itself or to any person on account of injury to or death of persons or damage to property directly or indirectly growing out of the construction of its works or out of the operation of its vehicles under this article, wherever the city is liable therefrom; and in case suit shall be brought against the city, either independently or jointly with the company or individual on account thereof, the company or individual, upon notice to it by the city, shall defend the city in such suit, and in the event of a judgment being obtained against the city, either independently or jointly with the company or individual on account of the acts or omissions of the company or individual, the company or individual will pay the judgment,

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City Clerk

Sec. 5-47. Lights in interior.

No motor vehicle operating under this article shall be operated between one-half hour after sunset and one-half hour before sunrise, unless sufficient light be provided adequately to light the whole of the interior of such vehicle. (Code 1951, § 16-31.)

Sec. 5-48. Smoking.

It shall be unlawful for any person operating any vehicle under this article or for any passenger to smoke or have in his possession a lighted cigar, cigarette or pipe while such vehicle is being operated under this article. It shall be unlawful for such operator to permit any passenger so to do. Any person violating this section shall, upon conviction, be fined not to exceed fifty dollars for each offense. (Code 1951, § 16-32.)

Sec. 5-49. Maintenance of vehicles and equipment.

All vehicles and the equipment used in connection therewith, operated under this article, shall at all times be kept in proper physical condition to the satisfaction of the city manager, or his duly authorized representative, so as to render safe, adequate and proper public service and so as not to be a menace to the safety of the occupants or of the general public. (Code 1951, § 16-33.)

Sec. 5-50. Signs and advertisements on vehicles.

In addition to the name of the company or individual operating and owning any vehicle operated under this article, vehicle numbers, such license plates or tags as may be required by state law or city ordinance and route signs, the operator of such vehicle may place or paint signs and advertisements upon the exterior of any vehicle operating under this chapter, subject, however, to right of the council to require the removal of such signs or advertisements at any time, upon not less than ninety days' written notice to the operator or owner of such vehicle. (Code 1951, § 16-34; 7-14-53; 3-26-57.)

Sec. 5-51. Operation in other business.

It shall be unlawful for any company or individual operating under the provisions of this article to allow any vehicle authorized

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City Clerk

by this article to be operated or for the operator thereof to operate such vehicle in any other business than that for which it is authorized by this article. (Code 1951, § 16-35.)

Sec. 5-52. Permit; bond; insurance.

Before any company or individual shall operate any motor buses on the routes provided by this article, such company or individual shall file with the city manager an application for a permit so to do, together with a written agreement, in form approved by the city attorney, that it will conform to and comply with all the provisions of this article. No permits shall be granted to a company or individual to operate under this article unless the applicant shall undertake to operate on all of such routes.

Upon receipt of such application and agreement, the city manager shall issue a certificate, in form approved by the city attorney, authorizing the applicant to operate buses as provided in this article upon the filing of a bond with surety approved by the city attorney, in the sum of twenty thousand dollars, conditioned that the applicant will conform to and comply with each and every condition and provision of this article, and will indemnify and save harmless the city or any person from any and all claims, demands or judgments on account of death, injuries or damages occasioned by the negligence of such applicant subject to the limitation contained in section 5-39; provided, however, that such bond shall not provide for forfeiture with respect to any default brought on by labor disputes or strikes which are beyond the control of the obligor therein.

No bus shall be operated pursuant to this article unless its operation is protected by personal injury liability insurance coverage of not less than one hundred thousand dollars for any one person and three hundred thousand dollars for any one accident, and property damage liability insurance coverage of not less than twenty-five thousand dollars. Certificates evidencing such coverage shall be kept on file with the city at all times.

Upon filing and approval of the aforesaid bond and insurance certificates, the applicant shall be authorized to operate buses as herein provided. (Code 1951, § 16-36; 9-12-61, § 1.)

Sec. 5-53. Provisions of article mandatory.

All of the provisions of this article imposing obligations or requirements on any company or individual operating hereunder shall be deemed to be mandatory. (Code 1951, § 16-37.)

This is to certify this is a true and correct copy of Sec. 5-53, Code of the City of Portsmouth, Virginia.

T. E. Masters, Jr.

T. E. Masters, Jr.
City Clerk

11/22/71
Reg. # None
487-3451

Community Motor Bus Company
2717 Victory Blvd.
Portsmouth, Va.

Mr. R. B. Barnes
President

	Date	Vendor	Ln	Check #	Account #	Description	Amount	2%	3%
1	1/10/67	Atlantic Company	P	4569	4135	Ice	1400		14[illegible]
2	10/12/66	Abbott Auto Supply Co.	P	3630	413	Drop cord	419		4.[illegible]
3	10/12/66	"	P	3794	413	Brushes, SR 41	315		315
4	1/23/67	"	"	3948	413	Drop cord	700		70[illegible]
5	3/6/67	"	"	4168	413	"	350		350
6	3/13/67	"	"	4383	4135	Cleaner	198		198
7	6/27/67	"	"	4454	413	Wheel puller, drop cord	814		814
8	7/10/67	"	"	4601	413	Sockets	226		226
9	4/67	Cain Electronics Co. Inc	N	4455	4135	Paints	13585		13585
10	8/17/66	"	N	3631	413	"	860		860
11	9/27/66	Chek Protector Service Co.	N	3607		Ink pad	165		165
12	9/13/66	Chesapeake Auto Supply	HP	3511	413	3 M Tape	1050		1050
13	9/13/66	"	HP	"	4196	"	2736		2736
14	4/6/67	"	HP	4027	413	Oil dry	6400		640[illegible]
15	3/27/67	"	HP	4134	413	Liquid wrench	496		[illegible]
16	5/26/67	"	HP	4449	413	3 M tape	1035		1035
17	~~7/26/67~~	"	~~P~~		4196	"	2880		288[illegible]
18	7/18/67	"	P	4596	4196	"	2736		2736
19	1/10/67	Collins Machine Works	P	3944	413	Model set & puller	10737		10737
20	11/19/67	"	P	"	413	Alb. plate	1170		117[illegible]
21	9/66 thru	DuBois Chemicals	Ohio	Various	413	MDA Flow	15028	15028	
22	8/67				4135	Transit Kleen	33016	33016	
23					4135	Acton	470	470	
24	~~3/27/67~~	~~Dow Corning Corp. Inc~~	~~P~~	~~4005~~	~~4135~~	~~Paste~~	~~444~~		
25	10/17/66	Dixie Auto Supply	P	3683	413	Paint	700		700
26	9/20/66	"	P	3475	413	6 - Eveready	876		876
27	1/17/67	"	P	3895	4135	5 gal gas can	250		250
28	2/3/67	"	P	4030	4135	Dry extinguisher	390		390
29	3/3/67	Epes - Fitzgerald Paper Co.	N	4148	413	Bowl - Cleaner	3295		3295
30	10/5/66	Empire Machinery & Supply	N	3789	413	3/4" tape	735		735
31	7/5/67	"	N	4579	413	Drills	1779		1779
32	7/26 thru 7/67	Tri. Petroleum Co.	N	Various	413	Solvent	21244		21244
33	~~10/17/66~~	~~Globe Ticket Co.~~	~~Po.~~	~~3604~~		~~Transfer tickets~~	~~5450~~		
34	~~1/20/67~~	~~Dow Corning Corp. Div.~~	~~NS~~	~~4036~~	4120	~~Bentz & tabs~~	~~550~~	Pd to 7/10/67	
35	7/10/67	Highway Service Stores	P	4546	4160	50x14 FT & Carry	1534		1534
36	10/67	Hydraulic Service Co.	P	3612	4122	Shop equipment items	1400		1400
37	~~4/67~~ 4/6/67	"	P	4396	4122	" " switch	470		470
38	5/29/67	"	P	4464	4122	"	3575		3575
39	11/10/66	Johnson Tire Co.	Sell.	3655	4135	Changers	8493	8493	
40	12/15/66	"	Sell.	3922	4133	Parts	3350	3350	
							148867	64387	84478

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© WILSON JONES COMPANY G7515 GREEN PAT. APPL. FOR.

Community Motor Bus Co.
Portsmouth, Va.

Date	Vendor		Check	Acct. #	Description		Amount	2%	3%
1/25/67	Johnson Tire Bus Co.	Ill.	3941	4135	Changers, springs		10021	10021	
6/12/67	"	"	4514	"	Changers		9338	9338	
8/16/67	"	"	4584	4133	Parts		5436	5436	
10/10/66	Kent-Moore Service Tool Div.	Mich.	3665	4132	Part		375	375	
11/17/66	McBee Systems	Ohio	3693		Ex records		2800	2800	
1/3/67	"	"	3934		Carbon		1300	1300	
1/17/67	"	"	3934		P/R checks		11500	11500	
10/13/66	E. O. Crawford & Son	P	3858		Cabinet - TTO		8600		8600
11/66	Modern Typewriter Service	P	3756		Printing - Manifests, Coaddock lines, liner Pad		~~23747~~ 23075		23075
10/10/66	"	P	3799		Printed Road Service reports		886		886
1/7/67	"	P	4055		Time tables		6700		6700
3/67	"	P	4167		Manifests, road service reports, service & repair		11650		11650
4/67	"	P	4339		Stationery, schedules		23793		23793
5/12/67	"	P	4339		School runs		32425		32425
6/13/67	"	P	4471		Maintenance work sheets		1470		1470
7/18/67	"	P	4600		Manifests		6450		6450
9/25/66	Moore-Parker Motor Supply	P	3454	4132	Service equipt. parts		1525		1525
10/17/66	"	P	3700	4132	Feeler gauges		720		720
11/10/66	"	P	3700	4132	I Rand anvil		4932		4932
11/10/66	"	P	3700	4132	B & D belt		147		147
10/6/66	"	P	"	4132	Proto socket		895		895
10/10/66	"	P	"	4132	Oil Dri		1862		1862
10/10/66	"	P	3583	4141	1 set tool		1073		1073
9/7/66	"	P	3583	4144	Plug, paint, cond. etc. & 4 tools		1042		1042
10/10/66	"	P	3583	4132	Oil Dry		1764		1764
10/10/66	"	P	3583	4131	Blackhead transformer ballast		427		427
1/5/67	"	P	3888	4132	1 Dolly		764		764
1/10/67	"	P	3983	4132	Berg-O-matic tracks		521		521
1/13/67	"	P	3983	4132	adapter plate		941		941
1/14/67	"	P	3983	4132	Feeler blades		206		206
1/25/67	"	P	3983	4132	Hand wrench		476		476
2/1/67	"	P	3983	4132	Oil Dri		578		578
2/1/67	"	P	3983	4132	B+D stove, Valve Stem Cleaner	Inv # 305674	528		528
2/1/67	"	P	3983	4132	"	305305	637		637
1/26/67	"	P	3983	4132	Shop items	304938	516		516
3/10/67	"	P	4093	4132	Serv. equipt. part (Mapleway)	312450	608		608
3/14/67	"	P	4093	4132	Berg-O-matic office	311352	359		359
7/11/67	"	P	4093	4132	Parts for service equipt.	305225	6430		6430
7/15/67	"	P	4210	4132	Bucks cart supplies	314971	1225		1225
4/10/67	"	P	"	4133	Simonize Wax, Polishing Discs	314732	376		376
							155141	40720	114401

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COLUMN WRITE
© WILSON JONES COMPANY G7815 GREEN PAT. APPL. FOR. MADE IN U.S.A.

Community Motor Bus Co.
Portsmouth, Va.

Date	Vendor		Check #	Cat. #	Item			Amount	2?	3?	4?
4/6/67	Moore-Parker Motor Supply	P	4210	4135	B & D Patcher	#315465		6223		6223	
4/6/67	"		4210	4146	Vet or Boy paper	314920		1017		1017	
4/3/67	"		4210	4132	Wheels for battery charger	314412		431		431	
5/5/67	"		4320	4132	B & D part	319886		147		147	
5/9/67	"		4320	4132	"	317741		1375		1375	
5/9/67	"		4320	4132	"	316713		1700		1700	
6/12/67	"		4422	4146	Paper	324936		5248		5248	
6/12/67	"		4422	4146	Adder paper	4037		6718		6718	
6/12/67	"		"	4132	B & D parts	3443		1738		1738	
6/12/67	"		"	4134, 4135	Hole saw, socket, gages	4418		1297		1297	
6/16/67	"		"	4132	Creeper	4406		877		877	
6/5/67	"		"	4132	Parts - service equipt.	2464		2428		2428	
6/26/67	"		4538	4132	B & D Check keys	4356		196		196	
7/6/67	"		4538	4146	Tape	2550		157		157	
7/8/67	"		4538	4132	Marquette	331008		813		813	
7/15/67	"		4538	4146	Bank cartridges	0912		1225		1225	
7/15/67	"		4538	4146, 4134	Binder, 50 ft hose loop	0913		1232		1232	
7/15/67	"		4538	4132	Wheels		CM	<431>		1431	
7/19/67	"		4538	4132	B & D Screw gun, bits	0980		6674		6674	
7/6 thru 7/7/67	Old Dominion Uniform Service	P	Various	4132	Wiper + cover services			5263		5263	
9/26/66	Puritan Chemical Co.	Ha.	3694	4132	Window brushes, handles, flip, dispensers			8100	8100		
9/26 thru 7/18/67	Robertson Hardware	P	Various	4132, 4135	Mop bucket, bolt, screws, tape, ladder, hose, saw blades (See tape)			1180		1180	
9/26 thru 7/11/67	Refrigeration Supplies	N	"	4135	Drum, parts (See tape)			2861		2861	
7/19/67	Shell Corp.	Jw.	4509	4132	Parts			319	319		
9/26 thru 7/18/67	Snap-on Tools	P	Various	4132	Tools per tape			6670		6670	
9/7/66	Shepherd Printing Co.	P			Time Cards			3150		3150	
9/10/66	"	P			~~Commission Income Tickets~~			~~900~~			
10/19/66	"	P			Parking lot fare box receipts			5750		5750	
6/13/67	"	P			Printed forms			4500		4500	
7/17/67	"	P			"			16500		16500	
7/21/67	"	P			Envelopes			3000		3000	
9/26 thru 7/18/67	Southern Office Supply	C	Various		Office supplies (See tape)			8998		8998	
10/6/66	Standard Parts	N	3584	4135	Copper tubing, screws, cements	N17561		2453		2453	
3/7/67	"	N	4084	4132	Drill bits	N25193		2935		2935	
4/7/67	"	N	4422	4135	Copper tubing, wire, bolt, liquid wrench	N30647		2530		2530	
7/19/67	"	N	4537	4132	Parts - socket	32855		136		136	
10/17/66	Tri-City Hydraulic Co.	P	3790	4132	Rebuilt 10 ton wrecker			6850		6850	
3/3/67	"	P	4059	4132	" floor jack, handle only			7710		7710	
3/17/67	"	P	4133	4132	1½ ton Dew rebuilt - parts			1100		1100	
9/26 thru 8/11/67	Vulcan Tools	N	Various	4132	Tools (See tape)			4921		4921	
								110988	8419	102569	

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COLUMN WRITE 99
© WILSON JONES COMPANY 07813 GREEN PAT. APPL. FOR.

Community Water Sys Co.
Portsmouth, Va.

Date	Vendor		Check #	Acct. #	Item		Amount	2%		
9/66 thru 7/68	Weldo Hardware Co. Inc	P	Various	4134, 4135, 4144	Miscellaneous small hardware (See tape)		45114		45114	
9/66 thru 7/68	Woodhouse Electric Inc	N	"	4131	Stove lamps, flood lamps, filters (See tape)		32297		32297	
				4135	E/R batteries, floodlights		6571		6571	
9/23/67 thru 7/1/68	Bowman Products	Ohio	Various	4132, 4135	Misc. tools (See tapes)		5707	5707		
9/67 thru 6/15/68	Boyce Lumber Co	P	"	4132, 4135	Lumber, nails, hardware (See tape)		10476		10476	
4/17/68	Colonial Office Equipt. Co.	N	5593		Elec. typewriter		4600		4200	
5/8/68	"		5587		Typing stand		2500		2500	
7/10/68	M. Clay Equipt. Co.	P	5736	4132	Jack, B + D Vac + Hose		6100			6100
8/10/68	"		5878	"	Creepers		1400			1400
3/68	Cain Electronics Co. Inc	P	5346	4144	Speaker, Bogus parts		10156		10156	
6/10/68	"		5669	"	Repair + new cords & switches		2500		2500	
9/17/67	Chesapeake Auto Supply	P	4794	4132	Liquid wrench		97		97	
8/29/67	Caldwell Electric Co.	N	4641	4135	Motor, kit adapter, etc.		2755		2755	
9/7/67	Cavalier - Superior	N	4640	4135	School bus engine		7500		7500	
8/67 thru 8/68	Don Comer Ford	P	Various	4131, 4135	Parts (Per tapes)		4806		[illegible]	114
8/67 thru 8/68	Dick's Auto Supply	P	"	4132, 4135, 4144	Tools, parts, safety posts for car (See tape)		6447		557	55
11/15/67 thru 4/17/68	Du Bois Chemical	Ohio	"	4132, 4135	Trout Kleen, MM Flow, Active		41924	1192		
8/17/67	Engine Machinery + Supply	N	4939	4132	Drills		2140		2140	
1/25/68	Epes Fitzgerald Pape Co.	N	5768	4132	Bowl cleaner		3509		3509	
7/10/68	"		5738	"	"		3509			35.09
11/3/66	Fifth Ave. Uniform Co	Ill.			Uniforms	#78059	115770	115770		
11/9/66	"	"			"	78077	10850	10850		
11/23/66	"	"			"	78070	3150	3150		
12/66	"	"			"		20460	20460		
1/66	"	"			"		35470	35470		
1/67	"	"			"		20970	20970		
2/67	"	"			"		41600	41600		
3/67	"	"			"		54300	54300		
5/67	"	"			"		26380	26380		
6/67	"	"			"		26090	26090		
7/67	"	"			"		334690	3401.90		14550
8/67 thru 7/31/68	"	"			" (See tape)		33762		2774	6071
9/67 thru 8/20/68	Fine Petroleum Co.	N		4132	Solvent - per tape		~~[illegible]~~			
~~8/25/67~~	~~Globe Ticket Co.~~	~~Pa.~~	~~4639~~		~~Tickets~~		~~[illegible]~~			
~~10/3/67~~	~~"~~	~~"~~	~~4853~~		~~Transfers~~		~~[illegible]~~			
~~10/30/67~~	~~"~~	~~"~~	~~4891~~		~~"~~		~~[illegible]~~			
~~6/17/68~~	~~"~~	~~"~~	~~5669~~		~~"~~		~~36960~~			
8/67 thru 8/68	Hampton Roads Welding	N		4132	Oxygen + acetylene - per tape		2843		2843	
8/67 thru 4/68	Hydraulic Service Co.	P		4132	Parts, repair of service equipt. (See tape)		12720		12720	
10/67	Floyd & Heatherly	VB	4736	4132	Tools		640		640	
7/15/67 + 1/2/68	"	"	5063	4132	"		1410		1410	
							979583	722811	224058	32714

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© WILSON JONES COMPANY 07513 GREEN PAT. APPL. FOR

Community Motor Bus C.
Portsmouth, Va.

Date	Vendor		Check #	Acct. #	Item	Amount						
1 12/15/67	Johnson Fare Box Co.	Ill.	5400	4133	Parts for fare boxes	2350			2350			1
2 11/1/67	Kent-Moore Service Tool Div	Mich.	4849	4134	Spreader assy.	7350			7350			2
3 5/1/68	"		5585	"	Valve guide reamer	5575			5575			3
4 9/6/67 thru 3/15/68	McBee Systems	Ohio			Payroll checks, Earning records, etc. (See tape)	17500			17500			4
5 10/13/67	Cyborg Corp. (Misc Exp)	Calif.			Payroll Calculator	1195			1195			5
6 7/1/68	"	"			Chart for "	395				395		6
7 10/13/67	Union Stationery Corp.	N.Y.			Radiant Heat Pads	2708			2708			7
8 1/1/68	Georgia Map Service	P			Rev to map book	2500				2500		8
9 7/68	~~Atlantic Co.~~	~~N~~			~~See~~	—						9
10 7/3/67	Maintenance Motor	V		4135	Spray Nozzle + sprayer	475				475		10
11 9/67 thru 6/68	Modern Typewriter Service	P			Printed forms per tape	66829				66829		11
12 7 + 8/68	"	P			" " "	19175					19175	12
13 7/1/67 thru 6/30/68	Moore Parker Motor	P		4122, 4123, 4135, 4136	Tools and misc. supplies as per tape	52074				56074		13
14 9/68 thru 6/1/68	"	P		"	" " " "	4619					4619	14
15 7/18/67 thru	Old Dominion Uniform	A		4134	Uniform + cover aprons as per tape	64541				64541		15
16 6/28/68						—						16
17 7/8/68 thru 8/28/68	"	N		"	" " " "	11198					11198	17
18 9/20/67 thru						—						18
19 6/25/68	Tom O'Bryan Adv. Co.	Tenn.			advertising frames + spacers per tape	26900				26900		19
20 7/1/68 thru 6/1/68	Allegheny Pepsi-Cola	P			Drinks per tape	141578				141578		20
21 ~~7/1/68~~ 7/1/68 thru 11/19/68	"	P			" " " "	27505					27505	21
22 ~~7/1/67 thru 6/1/68~~						—						22
23 6/1/68	Robertson Hardware Store	P			Miscellaneous as per tape	17674				17674		23
24 9/5/67 thru 4/1/68	Refrigeration Supplies	A		4132, 4134, 4135	Freon + parts	17870				17870		24
25 8/1/68	"	N	5839	4134	Freon	7950					7950	25
26 8/15/67 thru 6/1/68	Standard Parts	N		4132	Misc. parts + supplies per tape	3923				3923		26
27 8/1/67 thru 4/1/68	Snap-on Tools Corp.	P		4132	Tools as per tape	16138				16138		27
28 1/19/68	Shipland Painting Co.	P	5485		~~Advert. Tables~~	~~3000~~						28
29 ~~Total~~					Transportation Orders	5250				5250		29
30 3/29/68	"	P	5470		Forms	10500				10500		30
31 9/19/67 thru 5/1/68	Southern Office Supply		—		Office supplies as per tape	4114				4114		31
32 8/1/68	"	C	5871		" "	890					890	32
33 6/5 + 6/1/68	Tidewater Supply Co.	N	5681	4132	Swivel hoist hook, ~~[illegible]~~ vise, stud	1127				1127		33
34 6/1/67	Tri-City Hydraulic Co.	P	4693	4132	Parts - rebuilt grease pumps	3500				3500		34
35 9/15/67	"		4745	4132	Parts for cylinder	3500				3500		35
36 10/9/67	Todd Chemical Co.	NY	4977	4132	Sno Bon Ice, Snow Melt	8575			8575			36
37 6/28 + 12/18/68	Tidewater Produce Co.	P	5866	4132	Baking soda	830				830		37
38 10/11/67	J. G. Wilson Corp.	C	5164	4145	Aluminum Sheet	8025				8025		38
39 8/1/67 thru 6/1/68	Walds Hardware	P		4132, 4134, 4135, 4145	Misc. tools + hardware as per tape	32827				32827		39
40 7/1/68 thru 6/1/68	"	P		"	" " " "	9067					9067	40
						605149			45253	479498	80398	

© HOLSON LINES COMPANY 67913 GREEN PAT. APPL. FOR.

Community Motor Bus Co.
Portsmouth, Va.

	Date	Vendor		Check #	Acct. #	Item	Amount	27.	37.	47.
1	7/1/69 thru 6/1/70	Woodhouse Electric	N		4131, 4135	Lights, fixtures, floodlights, bulbs as per tapes	35103		35103	
2	7/6/70 thru 8/1/70	" "	N		4131, 4135	Lamps " " "	4251			4251
3	1/9/69	Auto Glass + Paint Co.	P	6338	4135	Razor blades	171			171
4	10/68	Atlantic Co.	P	6041	4135	Ice	1500			1500
5	10/10/69 thru 7/1/69	Crowder-Morrison	P		4144,	Miscellaneous small hardware per tapes	19409			19409
6	2/70 thru 6/1/69	Bowman Products Div	Ohio		4135, 4135	Tools, signal flares, flares per tape	5606			5606
7	11/11/68	Boyce Lumber Co.	P	6145	4135	Shelving board	840			840
8	~~9/5/69~~	~~Carolina Supply~~	~~N~~	~~5910~~	~~4145~~	~~Wheel bearing repair~~	~~4500~~			
9	7/14/68	Chesapeake Auto Supply	P	6235	4135	Braiding wheel	1029			1029
10	9/5/68	M. Clay Equipt. Co.	P	5986	4135	Hanging tool	1000			1000
11	7/1/70 thru 7/1/69	Dickie Auto Supply	P		4131, 4135	Misc. tools + supplies as per tapes	2727			2727
12	10/1/70 thru 7/1/69	Du Bois Chemicals	Ohio		4135	Transit Klean, 438 Flow as per tapes	38447			38447
13	10/1/70 thru 7/1/69	Don Comer Ford	P		4141, 4144, 4189, 4145	Parts per tapes	5519			5519
14	8/1/70 thru 5/31/69	Fifth Ave. Uniform Co.	P			Uniforms as per tapes	586970			586970
15	7/16/70 thru 7/30/69	Fine Petroleum Co.	N		4135	Solvent as per tapes	31110			31110
16	8/7/70	~~Slate Ticket Co.~~	~~P~~	~~6209~~		~~Passenger ticket tickets~~	~~46375~~			
17	7/10/69	"	~~P~~	~~6449~~		~~Transfer transfers~~	~~36750~~			
18	7/10/70 thru 7/1/69	Hampton Roads Welding			4135	Oxygen, acetylene, supplies as per tapes	11793			11793
19	8/1/70 thru 7/10/69	Hydraulic Service Co.	P		4144, 4135	Parts for service equipt	68715			68715
20	10/1/68	R. W. Hudgins + Son	N	6136	4135	Rivet hand gun + pulling head	17600			17600
21	10/10/70 thru 7/1/69	Johnson Fare Box Co.	Ill	{	4133	Fare box parts per tape	26163			26163
22	" "				Unif	Changers per tapes	16830			16830
23	7/15/69	Georgia Map Service (Misc. Fund)	P	6300		Street-finder map book	3000			3000
24	7/1 + 3/1/69	Daniel Pharmacy "	P	6458		Utility cabinets	1495			1495
25	3/19/69	Messenger Printing Co. "	P	6581	4630	Application for employment folders	7500			7500
26	3/4/69	Tidewater Produce Co. "	P	6588	4135	Brooms + baking soda	2238			2238
27	3/31/69	Portsmouth Paving Corp. "	P	6709	4148	Scrap tires	6800			6800
28	6/3/69	Transit Trailer Co. "	P	6835	4135	Impact wrench	5000			5000
29	6/3/69	Monroe Int. Div of Litton "	P	6885		Maint. Contract	4900			4900
30	7/8/69	Tidewater Produce Co.	P	6985	4135	Baking soda	575			575
31	9/19/68 thru 7/1/69	Modern Typewriter Service	P	—	4144, 4135,	Printed statements, work slips, schedules, forms, complete stat	70961			70961
32	8/1/69 thru 7/23/69	Mow-Rider Motor Supply	P	—	4135, 4142	Tools, oil dry, misc. supplies as per tapes	87505			87505
	7/1/69 thru 7/31/69	Old Dominion Uniform Serv.	N		4135	Wiper + coat service as per tape	57607			57607
33	1/9/69	Tom O'Keefe Adv. Co.	Tow.			Adv. frames, brackets, spacers	13365			13365
34	10/30/68	Oil Equipt. Sales + Service	C	6039	4135	20 gallon heater	3450			3450
35	10/1/68	Portsmouth Cycle Co.	P	6289	4145	Chain	500			500
36	9/1/68 thru 4/1/69	Robertson's Home Center	P		4146, 4135, 4135, 4131,	Misc. hardware items as per ~~attached~~ tape	16498			16498
37	4/1/69 + 7/1/69	Refrigeration Supplies	N		4135	Freon and parts per tape	19514			19514
38	9/3/68 thru 7/31/69	Rentgen Uniform Service	P		4135	Dust mops, walk on mats per tape	3625			3625
39	10/17/68	A. C. Seymour + Son	N	6045	4630	Add. machine ribbon (TTO)	155			155
40							1174518		35103	1139415

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Community Motor Bus Company
Portsmouth, Va.

Date	Vendor		Check #	Acct. #	Description	Amount	2?	3?	4?
1 7/1/69	A. C. Simmons & Son	N			Ribbons Inv. 14004 (TTO)	3 10			
2 7/31/69	"	N	7035	4630	Power cable for add. machine	4 50			
3 9/17/68	Standard Parts Corp.	N	5910	4131	1 Ce Nut Buster	13 74			
4 10/10/68	"	N	6037	4131	1 Ce A.V. ?	13 76			
5 7/2/68 thru 6/17/69	Snap-on-Tools Corp.	R		4131	Service Tools per tape	191 73			
6 8/16/68	Southern Office Supply	C	5966		Off supplies	1 25			
7 8/17/68	"	C	"		" "	13 70			
8 10/15/68	"	C	6096		" "	9 15			
9 10/31/68 thru 5/7/69	Shepherd Printing Co.	P			~~Commuter ticket books (per tape)~~	~~1980~~			
10		P			Envelopes + time cards (per tape)	97 50			
11 4/9/69	Tyndall Chrysler Plymouth	P	6659	4131	Parts	3 99			
12 4/28/68 thru 3/25/69	Va. Stationery + Office Supply	P			Office supplies per tape	67 35			
13 12/23/68	Victor Pontiac	P	6400	4445	Belts for Chevy truck	1 60			
14 9/4/68 thru 11/4/68	Waldo Hardware	P		4131, 4135, 4145	Misc. hardware per tape	120 68			
15 5/8/68 thru 7/18/69	Woodhouse Electric	N		4131, 4135	Lamps, fixtures, batteries, flashlights per tape	361 06			
16 8/9/69	Auto Glass & Paint Co.	P	7079	4135	Dash top glass	23 60			
17 8/5/69 thru 8/10/70	Armstrong-Morrison	P		4131, 4135	Misc. hardware per tape	111 47			
18 ~~[illegible]~~ 3/69	Automatic Business Systems	Ohio	7326		Payroll Journals, Earning Records	43 90			
19 7/23/70	"	"	8303		" " (TTO)	~~24 00~~ 25 40			
20 4/1/70	Boyce Lumber Co.	P	7987	4135	Plywood	34 70			
21 5/7/70	"	P	8433	"	" , Cypress, brick	34 25			
22 7/25 thru 8/8/70	Beaman Product Div.	Ohio	–	4135, 4147	Misc. tools + supplies per tape	121 47			
23 4/28/69 thru 4/13/70	Colonial Office Equip. Co.	N	–		Ribbons, maint. contracts per tape	81 95			
24 4/28/70	Chesapeake Auto Supply Co.	P	8186	4131	Gas can	4 31			
25 11/4/69	Cardell Electric Co.	N	7514	4131	1-3 HP Motor	129 60			
26 3/5/70	Cain Electronics Co.	N	7857	4444	Parts	51 16			
27 4/10/70	"	N	7988	4444	"	27 67			
28 8/6/70	Century Chemical Products Co.	Mich.	8354	4135	8 oz Bowl deodorant	15 00			
29 8/8/69 thru 7/1/70	Don Conner Ford	P	–	4111, 4115, 4147	Parts per tape	142 84			
30 7/15/69	Dixie Wheel Co.	Rich.	7915	4135	Tire cpt. fluid	18 00			
31 6/6/70	"	"	8065	4135	Tachograph charts	2 25			
32 8/9/69 thru 8/11/70	Du Bois Chemicals	Ohio		4131, 4135	Tronsit Klean, FDR Acty, NBL Flow per tape	654 00			
33 12/11/69	Epes-Fitzgerald Pap. Co.	N	7547	4131	Cleaner	19 48			
34 5/18/70	"	N	8159	4135	Towel dispenser, towels, trimmer	24 79 39 11			
35 8/20/69	Empire Machinery + Supply	N	7177	4131	Blk pipe, sand blasting hood + gaiter	~~39 11~~			
36 10/69	"	N	7991	4135	Blk pipe, angle iron, stick, chalk	96 98			
37 7/3/69 thru 5/17/70	Fifth Ave Uniform Co.	Ill			Uniforms per tape	459 095			
38 8/8/69 thru 8/26/70	Fine Petroleum	N		4131	Solvent per tape	42 999			
39 5/11/70	Franklin Supplies Co.	P	8136	4131	Nozzles (TTO)	11 88			
40 ~~[illegible]~~	~~Black Ticket Co.~~	~~Pa.~~	~~7446, 7843~~	~~4630~~	~~Tacoff transfers~~	~~49 00~~			
						763 748			

© W. L. SON LINES COMPANY G7313 GREEN PAT. APPL. FOR.

Community Motor Bus Company
Portsmouth, Va.

	Date	Vendor		Check #	Acct. #	Description		Amount
1	8/19 thru 8/27/70	Hampton Roads Welding	N		4135	Oxygen, acetylene, supplies per tape		6359
2	8/1/69 thru 8/31/70	Hydraulic Service Co.	P		4144	Service equipt. + parts per tape		39471
3	7/23/70	R.W. Hudgins + Son	N	8304	4135	Drills		456
4	8/17/69 thru 8/1/70	Jantz Typewriter Service	P			Office supplies per tape		53444
5	9/25/69	Johnson Fare Box Co.	Ill.	7181	Uniforms	Changers		21800
6	4/13/70	"	"	7997	4133	Fare box parts		3246
7	5/21/70	"	"		4135	Changers		9100
8	11/20/68 thru 1/5/70	McCee Systems	Ohio			Payroll checks + forms per tape		36150
Misc. Fixed	7/15/69	Bowers Hill Used Auto Parts	C	7507	4145	Ford pickup door (TTO)		2500
	7/30/69	Agnew Corp.	Calif.	7500		Daily chart for payroll		395
	1/29/70	Georgia Map Service	P	7649		Map book		3000
	6/9/70	Mohawk Mfg. + Supply Co.	Ill	8076	4135	NPU Sani-Pak		16000
	4/19/70	McCleary Machine Co.	Sy	8739	4135	Back cap for trailer, axle, anchor, etc.		4160
	6/23/70	Monroe Litton Bus. Systems	P	8417		Maintenance contract (TTO)		4900
	4/28/70	Prentice-Hall Inc.	NY	8451		Executive Report (TTO)		9300
16	3/27/70	Maintenance Motor	N	7868	4135	Weed killer + sprayer		3285
17	9/1/69 thru 8/31/70	Modern Typewriter Service	P			Schedules, statement, memo paper, forms per tape		41585
18	7/25/69	Moore - Parker						–
19	thru 8/31/70	Motor Supply	P		4144, 4135, 4146	Tools, supplies as per tape		101157
20	5/27/69	Mason Haynes Corp.	P	6973	4145	Wheel cover		127
21	10/69	McCleary Machine Co.	Sy	7783	4135	Winch, roller, axle, couplers, etc.		10191
22	5/26/70	Oil Equipt. Sales + Service	C	7139	4135	Parts		2795
23	6/17/70	"	C	8516	4144	Pump Rose	23.19	2319
24	7/28/69 thru 8/1/70	Old Dominion Uniform Service	P		4135	Wiper + cover service per tape		75154
25	9/17/69	Portsmouth Chrysler Plymouth	P	7779	4141	Parts (TTO)		663
26	4/7 + 4/20/70	"	P	7735	4141, 4144	"		2735
27	8/13/70 thru 8/31/70	Refrigeration Supplies	N		4141, 4135	Freon, parts per tape		18090
28	8/1/69 thru 8/12/70	Robertson Home Center	P		4148, 4135, 4135, 4146	Miscellaneous hardware per tape		31153
29	8/1/69 thru 8/31/70	Rental Uniform Service	P		4135	Mats, Rest Room Service, Shop Coats, dust mops per tape		28358
30	11/7/69 thru 7/31/70	Shepherd Printing Co.	P			Forms, signs, business cards, envelopes per tape		28975
31	2/19/70	Standard Parts Corp.	N	7813	4135	Nut Buster		137
32	8/7/70	"	N	8386	4144	Nut Buster		137
33	8/3/69 thru 8/1/70	Snap on Tools Corp	P		4135, 4135	Tools per tape		17077
34	10/1/69	Shamrock Dist. Co.	Ric	7318	4135	Air gauges		450
35	7/3/70	Texas Chemicals	S.C.	8514	4135	Ammonia Cleaner		1275
36	7/23/70	"	"	8786	"	"		9801
37	9/8/69	Tidewater Produce	P	7415	4135	Baking soda		898
38	8/27/70	"	P	8447	"	"		1170
39	8/27/69 thru 8/31/70	Tidewater Sanitary Supply Co.	P		"	Brooms, brushes per tape		25880
40	4/1/70	Tidewater Produce	P	7840	4135	Baking Soda		850
								617799

© WILSON JONES COMPANY 07813 GREEN PAT. APPL. FOR.

Community Motor Bus Company
Portsmouth, Va

Date	Vendor		Check #	Acct. #	Item	Amount
10/1/69 thru 5/1/70	Virginia Stationery Co.	P		4630	Office supplies per tape	102.96
8/19/69 thru 5/1/70	Woodhouse Electric, Inc.	N		4131, 4135	Lamps, fixtures, flashlight, batteries per tape	440.65
9/1/70	Abbott Auto Supply	P	8539	4135	Clamps	4.25
10/6/70	"	P	8694	4135	W.W. Cleaner	2.95
8/1/70 thru 4/1/71	Armstrong-Norman	P		4131, 4135, 4135	Misc. hardware items per tape	86.09
7/71	" "	P	9716	4135	Shovel, bar, rake, paint brushes, tacker, stapler	31.24
10/29/70	Automatic Business Systems	Ohio	8686		Payroll journals, earning records	63.50
9/14/71	"	"	9345		Payroll checks	132.75
10/11/70	Argus Corporation	Calif	8770		Payroll charts	7.15
10/8/70	Art Craft Fabricators, Inc.	P	8879	4135	Steel angles	7.00
3/1/71	"	P	9204	4135	Black pipe	5.61
7/23/71	"	P	9719	4135	Angle, flat bar, steel sheet	29.16
9/4/70 thru 6/30/71	Bowman Products Div.	Ohio		4135	Tools and misc. supplies per tape	97.63
3/10/71 thru 5/10/71	Cain Electronics Co.	N		4135, 4144	Parts per tape	120.25
11/1/70 thru 6/1/71	Certified Chemical Products Co.			4135	Bus deodorant per tape	74.40
9/1/70 thru 6/1/71	Chesapeake Auto Supply	P		4131, 4135	Batteries, paints, oil dry per tape	105.60
10/70	Don Comer Ford, Inc.	P	8785	4141, 4145	Parts for Ford 29.06 + 1.05	30.11
4/5/70	"	P	9436	4141, 4145	"	305.98
9/5/71	Coin-Matic Products Co.	N.Y.	9203 9257	Uniforms	Changers	194.04
6/25/71	Mr. Clay Equipt. Co.	P	9577		Headlight tester	250.00
7/30/71	Dick's Auto Supply Inc.	P	9346	4135	Tools	10.95
11/17/70 thru 6/9/71	Du Bois Chemical	Ohio		4135	Transit-klean, HR flow per tape	459.56
1/15/70	Epes-Fitzgerald Paper Co.	N	8999	4135	Bowl cleaner	35.09
3/5/71	"	N	9253	4135	Towels, Concentrate (TTO)	22.80
9/1/70 thru 6/30/71	Fifth Ave. Uniform Co.	Del.			Uniforms per tape	2497.10
7/2/71	" " "	Del.			Uniforms	32.35
~~8/6/71~~	~~" Del.~~					~~132.55~~
9/15/70 thru 4/30/71	Fine Petroleum Co.	N		4135	Solvent per tape	221.23
7/16/71	"	N	9746	"	"	49.75
10/9/70	Frank's Surplus Co.	P	8680	"	Gas cans, nozzles	18.88
10/26/70	Fire Equipt. Engineering Co.	C	8684	4135	Rechargeable light (v invoice) (TTO)	16.46
~~1/8/71~~	~~Hicks Ticket Co.~~	~~Pa.~~	~~8958~~		~~Transfers~~	~~[illegible]~~
9/1/70 thru 4/30/71	Hampton Roads Welding Supply			4135	Oxygen, acetylene, supplies per tape	111.25
8/29/70	Hardwick Power Equipt. Inc.	P	8538	4135	Blade, gasket	6.35
4/9/70	R.W. Hudgins & Son.	N	8534	4135	Drill bits	4.56
10/70	"	N	8669	4135	Drills, chuck (v invoice)	17.98
11/9/70	"	N	8778	4135	Repair rivet gun - parts only	20.47
4/1/71	"	N	9365	1241	10 ton Blackhawk Jack (4 payments 50¢ each)	350.00
4/1/71	"	N	9365	4135	Drills, door closers	44.50
						6012.60

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© WILSON JONES COMPANY 07913 GREEN PAT. APPL. FOR.

Date	Vendor		Check #	Acct #	Item		Amount	1.	2.	3.
1/1/70	Hydraulic Service Co.	P	8895	4135	Parts, oil pump overhaul		8950			
1/27/71	"	P	9109	4135	Oil		3.70			
3/1/71	"	P	9217	4135	Overhaul grease gun		9450			
7/1/70 thru 6/30/71	Jones Typewriter Service	P		4630	Office supplies per tape		4105			
9/1/70 thru 3/1/71	Kane Corp. (Coin Handling Div.)	Del		4118, 4133	Door box parts per tape		37375			
9/1/70 thru 6/1/71	Modern Typewriter Serv.	P			Mimeo paper, coach card cards, work sheets, envelopes per tape		47271			
5/7/71	Caddell Electric Co. (Misc)	N	9431	4135	Repair parts for 7/4 hp blower		1175			
3/10 & 4/1/71	Daniel Pharmacy	P	9291		First aid supplies		808			
9/17/70	Deshi Inc.	P	8873		4 drawer cabinet		10900			
11/25/71	Georgia Map Service	P	8985		Map book revision		3000			
5/13/71	Monroe Div. of Litton Bus. Systems	P	9335		Maintenance guarantee monies		4900			
5/1/70	Prentice-Hall, Inc.	NY	9343	4135	Executive report	(TTO)	9300			
~~3/1/71~~										
11/5/70	Maintenance Supply Co.	NC	8895	4135	Brooms	(TTO)	7100			
8/1/70 thru 6/30/71	Moore-Parker Motor Supply	P		4135, 4135, 4146	Service equipt., tools, supplies per tape	Discount	(3796) 64801			
7/4/71	"	P	9478	4135	Dust buster, key 1/14		3136			
4/1/71	Norva Plastics	N	9404	4135	1 sheet acrylite, cement		6000			
9/1/70 thru 6/30/71	Old Dominion Uniform	N		4135	Wiper & cover service per tape		57845			
9/71	"		9771	4135	" " "		4373			
5/6/71	Peck Iron & Metal Co.	P	9437	4135	Pipe	(TTO)	400			
7/71	"	P	9749	4135	Angle iron, pipe, dolly wheels		800			
1/20/70	Portsmouth Chapter-Plymouth Corp	P	8893	4141	Thermostat		195			
9/9/70 thru 6/30/71	Robertson's Home Center	P		4131, 4135, 4135, 4146	Misc. hardware per tape		19145			
9/1/70 thru 4/5/71	Refrigeration Supplies	N		4135, 4135	Iron, parts per tape		13857			
7/19/71	"	N	9711	4135	"		13580			
9/1/70 thru 6/30/71	Rental Uniform Service	P		4135	Rugs, mats, rest room service, supp per tape		28870			
7/71	" " "	P		4135	Mat, rest room service, shop coats		3840			
10/15/70 thru 6/30/71	Shepherd Printing Co.	P		4630	~~Commission receipt tickets per tape~~		~~8400~~			
					Printed forms per tape		88700			
5/7/71	Standard Parts Corp	P	9471	4135	Double end brushes		1471			
10/5/70	Seaboard Chemical Corp.	N	8885	4135	Vandalism mark remover		6500			
6/10/71	"	N	9105	4135	" " "		6500			
11/1/70	A.C. Lemire & Son	N	8669	4630	Add machine ribbon (TTO)		180			
8/1/70 thru 6/30/71	Snap on Tools Corp	P		4135, 4135	Tools per tape		29917			
7/30/71	" "	P	9728	4135	"		5891			
3/11/71	Texize Chemicals Inc.	S.C.	9007	4135	Ammoniated cleaner		10074			
10/9/70 thru 5/10/71	Tidewater Sanitary Supply	P.		4135	Brooms, brushes per tape		11175			
7/20/71	" " "	P.	9725	4135	Brooms		2100			
9/8/70 thru 6/30/71	Virginia Stationery & Office Supply	P.			Office supplies per tape		11137			
7/22/71	" " "	P.	9714	4630	Legal pads, labels		430			
							671706			

© WILSON JONES COMPANY 07815 GREEN PAT. APPL. FOR. MADE IN U.S.A.

Community Motor Bus Company
Portsmouth, Va.

Date	Vendor	Check #	Acct. #	Item	Amount			
1 9/1 to 6/30/71	Woodhouse Electric	N	4131, 4137, 4144	Lamps, fixtures, flashlights, batteries per tape	41076			
2 7/71	" "	" 9676	4131	Lamps	28 20			
3 Jan 1970	Portsmouth Coca-Cola Bottling Works	"		Drinks per tape	9 20 20			
4 to 6/30/70	"			" "	755 40			
5								
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7				Total Page 11	2114 71			2114 71
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10	Total Increase of Tax		—	Page 1 thru 11	60897 33		881 594	11401 07
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