

*ALBEMARLE COUNTY CODE*

**CHAPTER 8**

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State law reference--State law authorizing county to require licenses of businesses, occupations, professions, etc., Va. Code § 58.1-3703.

**ARTICLE I. IN GENERAL**

**Sec. 8-100 Purpose.**

The purpose of this chapter is to require all persons engaging in a business, trade, profession, occupation or calling (collectively referred to sometimes in this chapter as a business) in the county to obtain a license, to establish the sole means by which the county imposes a license fee or levies a license

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tax for the privilege of engaging in a business, to provide for the collection of the license fee or license tax, and to impose penalties for failure to comply with the provisions of this chapter. The license fee and license tax shall be for the support of the county government, the payment of the county debt, and for other county purposes.

(3-15-73, §§ 1, 2; 4-21-76; Ord. 96-11(1), 11-13-96, §§ 11-1, 11-1.1, 11-4; Code 1988, §§ 11-1, 11-1.1, 11-4; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code §§ 58.1-3700, 58.1-3702.

**Sec. 8-101 Applicability.**

This chapter shall apply to each business identified herein as follows:

A. *Persons subject to licensure.* Each person engaging in a business in this county whose gross receipts are greater than five thousand dollars (\$5,000.00) shall apply for and obtain a license for each such business if:

1. In the case of professional services, the person either (i) maintains a definite place of business in this county; or (ii) maintains an abode in this county but does not maintain a definite place of business in the Commonwealth of Virginia; for purposes of this chapter the abode shall be deemed a definite place of business; or

2. In the case of any other business, the person has a definite place of business or maintains an office in this county; or

3. The person is engaged as a peddler or itinerant merchant, carnival or circus, contractor, or a public service corporation as provided in this chapter.

B. *Persons subject to license tax.* Each person engaging in a business in this county who is required to obtain a license for such business whose gross receipts in a license year from a business subject to licensure are equal to or greater than one hundred thousand dollars (\$100,000.00) in the county shall be subject to a license tax as provided in this chapter.

(3-15-73, § 2; 4-21-76; Ord. 96-11(1), 11-13-96, §§ 11-4, 11-4.1; Code 1988, §§ 11-4, 11-4.1; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code §§ 58.1-3703, 58.1-3706.

**Sec. 8-102 Powers and duties of the director of finance.**

In addition to any other power or duty expressly granted in this chapter:

A. The director of finance shall have all and the same enforcement authority with respect to county licenses that state law confers upon directors of finance generally with respect to state licenses.

B. The director of finance may propound interrogatories to each license applicant and may use such other evidence as he may obtain in order to ascertain the amount of any license tax due under the provisions of this chapter, or to ascertain any other pertinent fact in order to administer or enforce this chapter. Interrogatories shall be answered under oath, and it shall be unlawful for any applicant for a license to refuse to answer any such interrogatories.

C. The director of finance may summon any person by registered letter or otherwise to appear before him at his office at a time to be specified in the summons and to answer, under oath, questions touching such person's license tax liability. The failure by a person to answer the summons

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without good cause for failing or refusing to answer, under oath, questions touching their tax liability shall be a misdemeanor and punishable as provided by section 8-104.

D. The director of finance may proceed by warrant to enforce compliance with the provisions of this chapter after administrative means to enforce this chapter have been exhausted.

E. The director of finance shall have such other powers and duties pertaining to the administration and enforcement of this chapter as may be conferred by the board of supervisors.

(3-15-73, § 22; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-22; Code 1988, § 11-22; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3700.

**Sec. 8-103 Definitions.**

The following definitions shall apply in the interpretation and enforcement of this chapter:

(1) *Affiliated group.* The term "affiliated group" means:

(a) One or more chains of includible corporations connected through stock ownership with a common parent corporation which is an includible corporation if:

(i) Stock possessing at least eighty percent of the voting power of all classes of stock and at least eighty percent of each class of the nonvoting stock of each of the includible corporations, except the common parent corporation, is owned directly by one or more of the other includible corporations; and

(ii) The common parent corporation directly owns stock possessing at least eighty percent of the voting power of all classes of stock and at least eighty percent of each class of the nonvoting stock of at least one of the other includible corporations. As used in this subdivision, the term "stock" does not include nonvoting stock which is limited and preferred as to dividends. The term "includible corporation" means any corporation within the affiliated group irrespective of the state or country of its incorporation; and the term "receipts" includes gross receipts and gross income.

(b) Two or more corporations if five (5) or fewer persons who are individuals, estates or trusts own stock possessing:

(i) At least eighty percent (80%) of the total combined voting power of all classes of stock entitled to vote or at least eighty percent of the total value of shares of all classes of the stock of each corporation, and

(ii) More than fifty percent (50%) of the total combined voting power of all classes of stock entitled to vote or more than fifty percent of the total value of shares of all classes of stock of each corporation, taking into account the stock ownership of each such person only to the extent such stock ownership is identical with respect to each such corporation.

(iii) When one or more of the includible corporations, including the common parent corporation, is a nonstock corporation, the term "stock" as used in this subdivision shall refer to the nonstock corporation membership or membership voting rights, as is appropriate to the context.

(2) *Assessment.* The term "assessment" means a determination as to the proper rate of tax, the measure to which the tax rate is applied, and ultimately the amount of tax, including additional or omitted tax, that is due. An assessment shall include a written assessment made pursuant to notice by the director of finance or a self-assessment made by a taxpayer upon the filing of a return or otherwise not pursuant to notice. Assessments shall be deemed made by the director of finance when a written notice of assessment is delivered to the taxpayer by the director of finance or an employee of the director of finance, or mailed to

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the taxpayer at his last known address. Self-assessments shall be deemed made when a return is filed, or if no return is required, when the tax is paid. A return filed or tax paid before the last day prescribed by this chapter for the filing or payment thereof shall be deemed to be filed or paid on the last day specified for the filing of a return or the payment of tax, as the case may be.

(3) *Base year.* The term “base year” means the calendar year, or fiscal year if used for federal income tax purposes, preceding the license year; except where sections 8-302 or 8-603(C) apply.

(4) *Business.* The term “business” means a course of dealing in any business, trade, profession, occupation or calling which requires the time, attention and labor of the person so engaged for the purpose of earning a livelihood or profit. It implies a continuous and regular course of dealing, rather than an irregular or isolated transaction. A person may be engaged in more than one business. The following acts shall create a rebuttable presumption that a person is engaged in a business: (i) advertising or otherwise holding oneself out to the public as being engaged in a particular business; or (ii) filing tax returns, schedules and documents that are required only of persons engaged in a business, trade, profession, occupation or calling.

(5) *Contractor.* The term “contractor” means each person, firm or corporation accepting or offering to accept an order or contract to do any of the following, whether such work is done or offered to be done by day labor, general contract or subcontract:

(a) Work on or in any building or structure requiring the use of paint, stone, brick, mortar, cement, wood, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead or other metal or any building material;

(b) Paving, curbing or other work on sidewalks, streets, alleys or highways on public or private property using asphalt, brick, stone, cement, concrete, wood or any composition;

(c) Excavation of earth, rock or other material for foundations or other purposes;

(d) Cutting, trimming or maintenance of rights-of-way;

(e) Construction of a sewer of stone, brick, terra cotta or other material;

(f) Work on or in any building or premises involving the erecting, installing, altering, repairing, servicing, or maintaining of electric wiring, devices or appliances permanently connected to such wiring, or the erecting, repairing or maintaining of lines for the distribution of electric light and power;

(g) Subdivision of property, or installation of water systems, sanitary sewer systems, storm drainage systems or road improvements with the intent to offer for sale either residential, industrial or commercial lots;

(h) Installation, repair or maintenance of pipes, fittings and fixtures involved in the distribution of water or waste material;

(i) Installation or repair of steam pipes or other equipment for heating, ventilation or refrigeration systems;

(j) Building, remodeling, repairing, wrecking, razing, demolishing or moving of any structure;

(k) Drilling, boring or digging of a well;

(l) Erection of a building for the purpose of selling or renting it and making no contract with a duly licensed contractor for the erection of such building, whether or not such person

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contracts with one or more duly licensed contractors for one or more portions, but does not contract with any one person for all of the work of erecting any one of such buildings.

(6) *Definite place of business.* The term “definite place of business” means an office or a location at which occurs a regular and continuous course of dealing for thirty consecutive days or more. A definite place of business for a person engaged in business may include a location leased or otherwise obtained from another person on a temporary or seasonal basis as well as real property leased to another. A person's residence shall be deemed to be a definite place of business if there is no definite place of business maintained elsewhere and the person is not licensable as a peddler or itinerant merchant.

(7) *Gross receipts.* The term “gross receipts” means the whole, entire, total receipts attributable to the licensed privilege, without deduction, except as may be limited by the provisions of Chapter 37 of Title 58.1 of the Code of Virginia, and subject to the exceptions and deductions set forth in sections 8-305 and 8-603(C).

(8) *License year.* The term “license year” means the calendar year for which a license is issued for the privilege of engaging in business.

(9) *Locality.* The term “locality” means a city, county or town of the state other than this county.

(10) *Person.* The term “person” means individuals, firms, co-partnerships, corporations, companies, associations or joint stock associations, and shall include any trustee, receiver or assigned personal representative thereof carrying on or continuing a business, profession, trade or occupation, but shall not include a trustee, receiver or other representative duly appointed by a court to liquidate assets for immediate distribution, or a sergeant or sheriff, or any deputy, selling under authority of process or writ of a court of justice.

(11) *Purchases.* The term “purchases” means all goods, wares and merchandise received or offered for sale at each definite place of business of every wholesaler or wholesale merchant, and shall not be construed to exclude any goods, wares or merchandise otherwise coming within the meaning of such word, including such goods, wares and merchandise manufactured by a wholesaler or wholesale merchant and sold or offered for sale as merchandise.

(12) *Retailer or retail merchant.* The terms “retailer” or “retail merchant” mean any person or merchant who sells goods, wares and merchandise for use or consumption by the purchaser or for any purpose other than resale by the purchaser, but does not include sales at wholesale to institutional, commercial and industrial users.

(13) *Services.* The term “services” means things purchased by a customer which do not have physical characteristics, or which are not goods, wares, or merchandise.

(14) *Wholesaler or wholesale merchant.* The terms “wholesaler” or “wholesale merchant” mean any person or merchant who sells wares and merchandise for resale by the purchaser, including sales when the goods, wares and merchandise will be incorporated into goods and services for sale, and also includes sales to institutional, commercial and industrial users which, because of the quantity, price, or other terms, indicate that they are consistent with sales at wholesale.

(3-15-73, § 1; 6-13-73; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-2; Code 1988, § 11-2; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3700.1.

**Sec. 8-104 Violations and penalties.**

A violation of this chapter shall be punished as provided herein:

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A. It shall be unlawful and shall constitute a misdemeanor for any person to engage in a business, trade, profession, occupation or calling within the county without first procuring a license required by this chapter; or to violate any provision of this chapter.

B. Except as provided in paragraphs (C) and (D), any person who is convicted for violating either provision of paragraph (A) shall, except where some other penalty is specifically provided, be punished by a fine not to exceed one thousand dollars (\$1,000.00) or by imprisonment in the county jail for a period of not more than thirty (30) days, or both. Each day any person shall continue to violate the provisions of this chapter after the due date of any license tax prescribed in this chapter shall constitute a separate offense.

C. Any person who engages in any of the practices identified in section 8-610, for compensation, without first having paid the license tax required by that section shall, upon conviction, be fined not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00). Each day that the license tax remains unpaid shall constitute a separate violation of this section.

D. Any person who is convicted for willfully failing or refusing to file a required return for license tax purposes, or for making any false statement with intent to defraud in any such return, shall be subject to a fine or imprisonment in the County jail as prescribed by state law for a class 3 misdemeanor if the amount of the tax lawfully assessed in connection with the return is one thousand dollars (\$1,000.00) or less, or for a class 1 misdemeanor if the amount of tax lawfully assessed in connection with the return is more than one thousand dollars (\$1,000.00).

(3-15-73, § 26; 4-21-76; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-23; Code 1967, § 11-6; Ord. 96-11(1), 11-13-96, § 11-51; Code 1988, §§ 11-23, 11-51; Ord. 98-A(1) 8-5-98)

State law reference--Va. Code § 58.1-3703.1.

**ARTICLE II. LICENSE APPLICATION, ISSUANCE AND REVOCATION**

**Sec. 8-200 General.**

Each person required to obtain a license shall apply for and obtain a license as provided in this article.

A. A separate license shall be required for each definite place of business.

B. A person engaged in two or more businesses carried on at the same place of business may elect to obtain one license for all such businesses, if all of the following criteria are satisfied:

1. Each business is licensable at the location and has satisfied all requirements imposed by state law and the ordinances of the county;

2. All of the businesses are subject to the same tax rate or, if subject to different tax rates, the person agrees to be taxed on all businesses at the highest rate; and

3. The person agrees to supply such information as the director of finance may require concerning the nature of the several businesses and their gross receipts.

C. A person who is both a retail merchant and wholesale merchant shall obtain both classes of license; provided, that any retail merchant who desires to be engaged as a wholesaler or wholesale merchant may elect to be so engaged under his retailer's license by paying the license tax applicable to a retailer or retail merchant.

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(3-15-73, § 6; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-8; 3-15-73, § 57; Ord. 96-11(1), 11-13-96, § 11-70; Code 1988, § 11-70; Ord. 98-A(1) 8-5-98)

State law reference--Va. Code § 58.1-3703.1.

**Sec. 8-201 License application.**

Each person required to obtain a license shall submit a written application to the director of finance and pay the license fee as provided in section 8-402.

A. The application shall be submitted on a license application form provided by the director of finance, and shall be properly and fully executed by the applicant, and shall contain all of the information required by section 8-202 and all other information as may be required by the director of finance.

B. If the license tax is based upon the gross receipts or gross expenditures of the business to be licensed, the director of finance shall require a sworn statement from the applicant of the amount of such gross receipts or gross expenditures, except in the case of a beginning business as provided in section 8-302.

(3-15-73, § 4; Ord. 96-11(1), 11-13-96, § 11-6; Code 1988, § 11-6; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3703.1.

**Sec. 8-202 Information to be provided on license application.**

Each license application shall state the person's correct name and trade name, if any, the correct physical address and mailing address, if different, the nature of the business to be pursued, and the place where the business will be pursued.

(3-15-73, § 5; Ord. 96-11(1), 11-13-96, § 11-7; Code 1988, § 11-7; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3703.1.

**Sec. 8-203 Application due date.**

Each application for a license shall be submitted to the director of finance by not later than the dates provided herein:

A. If the business is a beginning business, the application shall be submitted prior to beginning business, if the person was not licensable in this county on or before January 1 of the license year.

B. If the business was issued in the preceding license year, the application shall be submitted on or before March 1 of the license year.

(3-15-73, § 4; Ord. 96-11(1), 11-13-96, § 11-6; Code 1988, § 11-6; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3703.1.

**Sec. 8-204 Prerequisites to issuance of license.**

A license required by this chapter shall not be issued until:

A. The director of finance ascertains that the person is in compliance with the zoning ordinance and any fire prevention provisions of the Code.



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B. The person produces satisfactory evidence to the director of finance that all delinquent business license, personal property, meals, transient occupancy, severance and admissions taxes owed by the person to the county have been paid which have been properly assessed against the person by the county.

(3-15-73, § 13; Ord. 96-11(1), 11-13-96, §§ 11-4.1, 11-20; Code 1988, § 11-20; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3700.

**Sec. 8-205 Privilege of engaging in business may be exercised only by person licensed.**

Each license issued pursuant to this chapter confers a personal privilege to engage in business, and the privilege may be exercised only by the persons licensed.

(3-15-73, § 20; Ord. 96-11(1), 11-13-96, § 11-5; Code 1988, § 11-5; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3700.

**Sec. 8-206 Transfer of license.**

A license issued pursuant to this chapter may be transferred only as provided herein:

A. *Business whose license tax is based on gross receipts or gross expenditures.* A license issued to a person whose business license tax is based on gross receipts or gross expenditures, except as otherwise provided, may be transferred from one location to another and from one person to another.

1. No transfer of a license pursuant to this paragraph shall be valid unless and until written notice of the proposed transfer is given to the director of finance, and the director of finance approves the proposed transfer as provided in paragraph (2). The notice shall state the name, trade name, if any, and the address of the proposed transferee, the proposed new location, if any, and the date of the proposed transfer.

2. The director of finance may approve the proposed transfer upon being satisfied of the good faith thereof.

3. The failure to notify the director of finance of the proposed transfer of a license within thirty (30) days of the transfer shall invalidate the license, and the licensee shall not be entitled to a refund as otherwise provided by section 8-505.

4. If the license tax for the current license year was based on an estimate of gross receipts or gross expenditures, the person who proposes to transfer the license shall provide to the director of finance his gross receipts or gross expenditures for the period he was engaged in business during the current license year and, if the accumulation of gross receipts by the date of the notice of the transfer exceeds the original estimate, the person who is proposed to receive the license shall amend the license by providing an estimate of the gross receipts or gross expenditures he will incur between the date of beginning business under the license and the end of the current license year.

B. *Business not subject to license tax or whose license tax is based on a flat rate.* A license issued to a person who is not subject to a license tax or whose business license tax is based on a flat rate shall not be transferred from one person to another but may be transferred from one place to another within the county.

(3-15-73, § 12; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-10; Code 1988, § 11-10; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3980.

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**Sec. 8-207 Presentation or display of license or license receipt.**

Each license or license receipt issued shall be presented or displayed as provided herein:

A. Each person who obtains a license shall keep the license receipt issued by the director of finance in a convenient place, and whenever required to do so shall exhibit the same to any authorized enforcement officer of the county.

B. Each person who is a contractor, electrical contractor, plumber, steam fitter, building wrecker, developer or speculative builder who proposes to do work in the county for which a license is required by this chapter, or pursuant to a contract let by a department, bureau or office of the county, shall, upon making application for such permit or upon the award of such contract, exhibit to the proper county official the license issued pursuant to this chapter authorizing him to engage in the business for the license year, or in which such contract is awarded, and shall furnish to that official a list of his subcontractors and the amounts of such subcontracts. If any of the subcontracts have not been closed or awarded at the time of applying for the license required by this chapter or the award of such contract, he shall furnish the list in writing immediately upon awarding the subcontract or contracts.

(3-15-73, § 5; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-11; Code 1967, § 11-13; 4-21-76; 3-10-82; Ord. 8-11-93; Ord. 96-11(1), 11-13-96, § 11-21; Code 1988, § 11-21; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3703.1.

**Sec. 8-208 Revocation of license.**

A license issued pursuant to this chapter may be revoked by the director of finance upon the failure of the licensed person to comply with any requirement of this chapter, or the failure to comply with any requirement of the zoning ordinance or any fire prevention provision of the code. There shall be no refund.

(3-15-73; § 13, 66; Ord. 96-11(1), 11-13-96, §§ 11-19, 11-20; Code 1988, § 11-20; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3700.

**ARTICLE III. DETERMINING GROSS RECEIPTS**

**Sec. 8-300 Submittal of report of gross receipts or gross expenditures.**

Each person subject to a license tax shall submit a report of gross receipts or gross expenditures as provided herein:

A. Except as provided in paragraph (B), each person whose license is measured by gross receipts or gross expenditures shall submit to the director of finance, not later than March 1 of the license year, a report of his gross receipts or gross expenditures for the preceding license year.

B. Each motor vehicle dealer who separately states the amount of the license tax applicable to each sale of a motor vehicle and adds such tax to the sales price of the motor vehicle shall report to the director of finance on or before the twentieth day of the month following the close of each calendar quarter his gross receipts, trade-in allowances and taxes collected from the sale of such motor vehicles.

(3-15-73; § 8; 3-10-82; 5-11-83; 4-20-88; Ord. 3-20-91; Ord. 96-11(1), 11-13-96, § 11-13; Code 1988, § 11-13; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3703.1.

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**Sec. 8-301 Estimated gross receipts or gross expenditures because of failure to maintain adequate records.**

If a person fails to maintain the records, books of accounts and other information as provided herein, regularly supported by customary vouchers, the director of finance shall estimate the taxpayer's gross receipts or gross expenditures on the basis of the best evidence he can obtain, and the director of finance shall make an assessment on the basis of that determination.

(3-15-73; § 8; 3-10-82; 5-11-83; 4-20-88; Ord. of 3-20-91; Ord. 96-11(1), 11-13-96, § 11-13; Code 1988, § 11-13; Ord. 98-A(1), 8-5-98)

*State law reference--*Va. Code § 58.1-3703.1.

**Sec. 8-302 Estimated gross receipts or gross expenditures for beginning business.**

Each person beginning a business which is subject to a license tax pursuant to this chapter that is based in whole or in part on gross receipts or gross expenditures shall estimate the amount of the gross receipts he will receive or the gross expenditures he will incur between the date of beginning business and the end of the then current license year, and his license tax for the then current year shall be computed on such estimate.

A. Each person subject to this section may be required to amend his estimate at any time determined appropriate by the director of finance.

B. Each person subject to this section who provides an erroneous estimate of gross receipts or gross expenditures is subject to correcting the estimate. Each person who overestimates the gross receipts or gross expenditures shall be entitled to a credit upon his license tax payable the following year.

(3-15-73, § 9; Ord. 96-11(1), 11-13-96, § 11-9; Code 1988, § 11-9; Ord. 98-A(1), 8-5-98)

*State law reference--*Va. Code § 58.1-3703.1.

**Sec. 8-303 Gross receipts attributed to single definite place of business; activities outside of definite place of business.**

If the license tax is measured by gross receipts, the gross receipts considered to determine a person's license tax shall be only those gross receipts attributed to the definite place of business within the county. If a person's activities are conducted outside of a definite place of business, such as during a visit to a customer location, the gross receipts shall be attributed to the definite place of business from which the activities are initiated, directed, or controlled. The situs of gross receipts for different classifications of business shall be attributed to one or more definite places of business or offices as follows:

1. *Contractors.* The gross receipts of a contractor shall be attributed to the definite place of business at which his services are performed, or if his services are not performed at any definite place of business, then the definite place of business from which his services are directed or controlled, unless the contractor is subject to the provisions of section 8-603(C).

2. *Retailers or wholesalers.* The gross receipts of a retailer or wholesaler shall be attributed to the definite place of business at which sales solicitation activities occur, or if sales solicitation activities do not occur at any definite place of business, then the definite place of business from which sales solicitation activities are directed or controlled.

3. *Businesses renting tangible personal property.* The gross receipts of a business renting tangible personal property shall be attributed to the definite place of business from which the tangible

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personal property is rented or, if the property is not rented from any definite place of business, then the definite place of business at which the rental of the property is managed.

4. *Personal services.* The gross receipts from the performance of personal services shall be attributed to the definite place of business at which the services are performed or, if not performed at any definite place of business, then the definite place of business from which the services are directed or controlled.

(Ord. 96-11(1), 11-13-96, § 11-4.3; Code 1988, § 11-4.3; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code §§58.1-3703.1, 58.1-3708.

**Sec. 8-304 Gross receipts attributed to more than one definite place of business.**

If the license tax is measured by gross receipts, and the person has more than one definite place of business, the gross receipts shall be attributed to the definite place of business in the county as provided herein:

A. *Apportionment.* If it is impractical or impossible to determine which definite place of business the gross receipts should be attributed to pursuant to section 8-303, and the county and the other affected locality are unable to reach an apportionment agreement as provided in paragraph (B), then the gross receipts of the business shall be apportioned between the two or more definite places of business as provided in Virginia Code § 58.1-3709.

1. Gross receipts shall not be apportioned to a definite place of business unless some activities under paragraph (A), occurred at, or were controlled from, the definite place of business.

2. Gross receipts attributable to a definite place of business in another locality shall not be attributed to the county if the other locality does not impose a tax on the gross receipts attributable to the definite place of business in the other locality.

B. *Agreement of apportionment.* The director of finance may enter into agreements with any other locality concerning the manner in which gross receipts shall be apportioned among definite places of business. However, the sum of the gross receipts apportioned by the agreement shall not exceed the total gross receipts attributable to all of the definite places of business affected by the agreement. Upon being notified by a person that the method of attributing gross receipts is fundamentally inconsistent with the method of one or more affected localities in which the taxpayer is licensed to engage in business and that the difference has, or is likely to, result in taxes on more than one hundred percent (100%) of its gross receipts from all locations in the affected jurisdictions, the director of finance shall make a good faith effort to reach an apportionment agreement with the other localities involved.

(Ord. 96-11(1), 11-13-96, § 11-4.3; Code 1988, § 11-4.3; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3708, 58.1-3709.

**Sec. 8-305 Amounts excluded from gross receipts.**

For purposes of determining a license tax, gross receipts shall not include any amount not derived from the exercise of the licensed privilege to engage in a business in the ordinary course of such business, and the following amounts:

A. Amounts received and paid to the United States, the Commonwealth or any county, city or town for the Virginia retail sales or use tax, or for any local sales tax or any local excise tax on cigarettes, or amounts received for any federal or state excise taxes on motor fuels.

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B. Any amount representing the liquidation of a debt or conversion of another asset to the extent that the amount is attributable to a transaction previously taxed (e.g., the factoring of accounts receivable created by sales which have been included in taxable receipts even though the creation of such debt and factoring are a regular part of its business).

C. Any amount representing returns or trade-in allowances granted by the business to its customer.

D. Receipts which are the proceeds of a loan transaction in which the licensee is the obligor.

E. Receipts representing the return of principal of a loan transaction in which the licensee is the creditor, or the return of principal or basis upon the sale of a capital asset.

F. Rebates and discounts taken or received on account of purchases by the licensee. A rebate or other incentive offered to induce the recipient to purchase certain goods or services from a person other than the offeror, and which the recipient assigns to the licensee in consideration of the sale of goods and services shall not be considered a rebate or discount to the licensee, but shall be included in the licensee's gross receipts together with any handling or other fees related to the incentive.

G. Withdrawals from inventory for which no consideration is received and the occasional sale or exchange of assets other than inventory, whether or not a gain or loss is recognized for federal income tax purposes.

H. Investment income not directly related to the privilege exercised by a licensable business not classified as rendering financial services. This exclusion shall apply to interest on bank accounts of the business and to interest, dividends and other income derived from the investment of its own funds in securities and other types of investments unrelated to the licensed privilege. This exclusion shall not apply to interest, late fees and similar income attributable to an installment sale or other transaction that occurred in the regular course of business.

I. Amounts paid by real estate brokers to real estate agents as a commission on any real estate transaction shall be excluded from real estate brokers' gross receipts. Each real estate broker claiming the exclusion shall identify on its license application each agent to whom the excluded receipts have been paid, the amount of the receipts paid to each such agent, and the jurisdiction in the Commonwealth of Virginia to which the agent is subject to business license taxes.

(3-15-83, § 65; 6-13-73; 5-15-75; 4-21-76; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-18; Ord. 97-11(1), 5-7-97, § 11-18; Code 1988, § 11-18; Ord. 98-A(1), 8-5-98; Ord. 07-8(1), 10-3-07, effective 1-1-08)

**State law reference--**Va. Code § 58.1-3732.

**Sec. 8-306 Amounts deducted from gross receipts or gross expenditures.**

For purposes of determining a license tax, the following shall be deducted from a person's gross receipts:

A. The gross receipts or gross expenditures attributable to any definite places of business of the person in any other locality.

B. If otherwise taxable, any amount paid for computer hardware and software that are sold to a United States federal or state government entity provided that such property was purchased within two (2) years of the sale to said entity by the original purchaser who shall have been contractually obligated at the time of purchase to resell such property to a state or federal government entity. This deduction shall not occur until the time of resale and shall apply to only the original cost of the property and not to its resale price, and the deduction shall not apply to any of the tangible personal property which was the subject of

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the original resale contract if it is not resold to a state or federal government entity in accordance with the original contract obligation.

C. If otherwise taxable, any receipts attributable to business conducted in another state or foreign country if the person is liable for an income or other tax based upon income in such other state or foreign country.

D. With the exception of license requirements under section 8-609, all social organizations, fraternities, benevolent order, religious, education, civic and military organizations, charter clubs, rescue squads or volunteer fire companies which conduct business or perform services in which compensation in any manner is received shall be exempt from taxation under this chapter, so long as the compensation or receipts in excess of the actual expenses are devoted to and used for charitable purposes. All such organizations seeking exemption under this paragraph shall apply, and provide proof if necessary, to the director of finance or his appointed deputy for an exemption certificate.

(3-15-83, § 65; 6-13-73; 5-15-75; 4-21-76; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-18; Ord. 97-11(1), 5-7-97, § 11-18; Code 1988, § 11-18; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3732.

**Sec. 8-307 Duty to maintain and produce records of gross receipts.**

Each person subject to a license tax shall maintain and produce records of gross receipts as provided herein:

A. *Maintenance.* Each person shall maintain sufficient records, books of account and other information to enable the director of finance to verify the correctness of the tax paid for the license years assessable or to enable the director of finance to ascertain what was the correct amount of tax that was assessable for each of those years.

1. Each person engaged as a trailer camp or park, or the manager thereof, shall maintain a registration book and shall register all trailers using, occupying or present in the trailer camp or park, which book shall be available for inspection at all times. The term "trailer camp or park" means any site, lot, field or tract of land upon which is located one or more trailers, or is held out for the location of any trailer, and shall include any building, structure, tent vehicle or enclosure used or intended for use as a part of the equipment for such park.

2. Each person engaged in two or more businesses which are subject to more than one rate or computed on more than one base shall maintain separate accounts for each such business.

3. All such records, books of accounts and other information shall be maintained for a period of five (5) years.

B. *Production.* All records, books of accounts and other information required by paragraph (A) to be maintained shall be open to inspection and examination by the director of finance in order to allow him to establish whether a particular receipt is directly attributable to the taxable privilege exercised within this county. The director of finance shall provide the person with the option to conduct the audit in the person's local business office, if the records are maintained there. In the event the records are maintained outside the county, copies of the appropriate books and records shall be sent to the director of finance upon demand.

(3-15-73; § 8; 3-10-82; 5-11-83; 4-20-88; Ord. 3-20-91; Ord. 96-11(1), 11-13-96, § 11-13; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-76; Code 1988, § 11-76; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3703.1.

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**ARTICLE IV. LICENSE TAX AND LICENSE FEE**

**Sec. 8-400 Levy of license tax.**

For each and every year beginning with January 1 of each year and ending December 31 following, until otherwise changed, there is hereby levied and there shall be collected by the director of finance an annual license tax on each person required to obtain a license and who is subject to a license tax, unless otherwise expressly excepted herein.

(3-15-73, § 3; Ord. 96-11(1), 11-13-96, § 11-3; Code 1988, § 11-3; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3702.

**Sec. 8-401 Date license tax due and payable.**

Each license tax required by this chapter shall be due and payable as provided herein:

A. *License tax based on flat rate.* If the license tax is based on a flat rate, it shall be paid with the license application.

B. *License tax based on gross receipts or gross expenditures.* If the license tax is based on gross receipts or gross expenditures, it shall be paid on or before June 15 of the license year; except that each motor vehicle dealer who separately states the amount of the license tax applicable to each sale of a motor vehicle and adds such tax to the sales price of the motor vehicle shall pay such tax on or before the twentieth day of the month following the close of each calendar quarter.

C. *Extension for reasonable cause.* The director of finance may grant an extension of time to pay the license tax for reasonable cause shown by the person, which extension shall not exceed ninety (90) days. The extension may be conditioned upon the timely payment of a reasonable estimate of the appropriate license tax, which shall then be subject to adjustment to the correct tax at the end of the extension, together with interest from the due date until the date paid as provided in section 8-406. If the estimate of the appropriate tax by the person is determined by the director of finance to be unreasonable under the circumstances, the director may impose a penalty as provided in section 8-406.

(3-15-73, § 7; 4-21-76; 3-10-82; 4-13-88; 4-20-88; Ord. 3-20-91; Ord. 94-11(9), 8-3-94; Ord. 96-11(1), 11-13-96, § 11-12; Code 1988, § 11-12; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3703.1.

**Sec. 8-402 License fee.**

Each person required to obtain a license, who is not required to pay a license tax based on gross receipts or gross expenditures, shall pay a fee of fifty dollars (\$50.00). The license fee shall be paid with the license application.

(Ord. 96-11(1), 11-13-96, § 11-4.2; Code 1988, § 11-4.2.; Ord. 98-A(1), 8-5-98; Ord. 16-8(1), 7-13-16)

**State law reference--**Va. Code § 58.1-3703.

**Sec. 8-403 (Repealed 7-13-16).**

**Sec. 8-404 Failure to obtain license does not relieve tax liability.**

Any person who engages in a business without obtaining the license required by this chapter, or after being refused such license, shall not be relieved of the tax imposed by this chapter, if applicable.

(Ord. 96-11(1), 11-13-96, § 11-4.1; Code 1988, § 11-4.1; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3700.

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**Sec. 8-405 Effect of payment of license tax on tax liability of officers and employees.**

The payment of a license tax by the licensed person shall discharge the license tax liability of each officer and employee of the licensed person who would otherwise be subject to the license tax, insofar as the business of the licensed person is concerned.

(3-15-73, § 10; Ord. 96-11(1), 11-13-96, § 11-14; Code 1988, § 11-14; Ord. 98-A(1), 8-5-98)

*State law reference--*Va. Code § 58.1-3700.

**Sec. 8-406 Penalty on delinquent license tax or license fee.**

A penalty of ten percent (10%) of the tax shall be imposed upon the failure to file an application or the failure to pay the license tax or the license fee by the appropriate due date, subject to the following:

A. If additional taxes are determined to be due as provided in section 8-501, but the director of finance determines that the license application and, if applicable, the return were made in good faith and the understatement of the tax was not due to any fraud, reckless or intentional disregard of the law by the person, a late payment penalty shall not be imposed on the additional tax, except as provided in paragraph (B).

B. If any taxes assessed by the director of finance as provided in section 8-500 or 8-501 are not paid within thirty (30) days, the director of finance shall impose the penalty.

C. A penalty shall not be imposed, or if imposed, shall be abated by the director of finance if the failure to file or pay was not the fault of the person. In order to demonstrate lack of fault, the person must show that he acted responsibly and that the failure was due to events beyond his control.

1. The term "acted responsibly" means that: (i) the person exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business; and (ii) the person undertook significant steps to avoid or mitigate the failure, such as requesting appropriate extensions where applicable, attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred, and promptly rectifying a failure once the impediment was removed or the failure discovered.

2. The term "events beyond the person's control" include, but are not limited to, the unavailability of records due to fire or other casualty; the unavoidable absence (e.g., due to death or serious illness) of the person with the sole responsibility for tax compliance; or the person's reasonable reliance in good faith upon erroneous written information from the director of finance, who was aware of the relevant facts relating to the person's business when he provided the erroneous information.

D. If an assessment of additional or omitted tax by the director of finance is found to be erroneous, the penalty imposed and collected on the amount of the assessment found to be erroneous shall be refunded to the person, together with interest on the refund from the date of payment or the due date, whichever is later.

(3-15-73, § 7; 4-21-76; 3-10-82; 4-13-88; 4-20-88; Ord. 3-20-91; Ord. 94-11(9), 8-3-94; Ord. 96-11(1), 11-13-96, § 11-12; Code 1988, § 11-12; Ord. 98-A(1), 8-5-98; Ord. 16-8(1), 7-13-16)

*State law reference--*Va. Code § 58.1-3703.1.

**Sec. 8-407 Interest of delinquent license tax or license fee.**

Interest at the rate of ten percent (10%) per year shall be charged on the delinquent payment of a license tax or license fee as provided herein:



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A. Interest shall accrue from the first day of the month following the due date until the date paid without regard to fault or other reason for the late payment.

B. If an assessment of additional or omitted tax by the director of finance is found to be erroneous, the interest charged and collected on the amount of the assessment found to be erroneous shall be refunded together with interest on the refund from the date of payment or the due date, whichever is later.

(3-15-73, § 7; 4-21-76; 3-10-82; 4-13-88; 4-20-88; Ord. 3-20-91; Ord. 94-11(9), 8-3-94; Ord. 96-11(1), 11-13-96, § 11-12; Code 1988, § 11-12; Ord. 98-A(1), 8-5-98)

*State law reference--*Va. Code § 58.1-3703.1.

**Sec. 8-408 Collection fees on delinquent license tax.**

In addition to all penalties and interest charged, both of the following collection fees shall be charged to each person who fails to pay the license tax by the applicable due date in order to cover administrative costs associated with the collection of a delinquent license tax, as provided herein:

A. A fee in the amount of twenty dollars (\$20.00) for taxes collected subsequent to filing a warrant or other appropriate legal document but prior to judgment, and in the amount of twenty-five dollars (\$25.00) for taxes collected subsequent to judgment.

B. Reasonable attorney's or collection agency's fees associated with the collection of delinquent taxes, which amount shall not exceed twenty percent (20%) of the amount of delinquent taxes unpaid for the license year. Attorney's fees shall be charged only if the delinquent tax is collected by action at law or suit in equity.

C. No tax assessment or tax bill shall be deemed delinquent and subject to the provisions of this section during the pendency of any administrative appeal under Virginia Code § 58.1-3980 provided the appeal is filed within ninety (90) days of the date of the assessment, nor for thirty (30) days after the date of the final determination of the appeals.

(Ord. 94-11(2), 11-2-94; Ord. 96-11(1), 11-13-96, § 11-22.1; Code 1988, § 11-22.1; Ord. 98-A(1), 8-5-98)

*State law reference--*Va. Code § 58.1-3958.

**ARTICLE V. CORRECTION OF TAX ASSESSMENTS**

**Sec. 8-500 Assessment when license tax not previously assessed.**

If the director of finance determines that a person has not been assessed with a license tax levied pursuant to this chapter for any license year of the three (3) license years last past, and the absence of such assessment was not due to the fraudulent intent to evade taxes on the part of such person, then the director of finance shall assess such person with the proper license tax for the year or years omitted, adding thereto the penalty and interest set forth in sections 8-406 and 8-407.

(3-15-73, §§ 16, 18, 19; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-15; Code 1988, § 11-15; Ord. 98-A(1), 8-5-98)

*State law reference--*Va. Code § 58.1-3903.

**Sec. 8-501 Assessment when license tax previously under-assessed.**

If the director of finance determines that a person who has been assessed with a license tax levied pursuant to this chapter for any license year of the three (3) license years last past, or for the then current

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license year, but upon a correct audit and the computation of the license tax the assessment thereof should be in an increased amount, and the assessment of the license tax at the lesser amount was not due to fraudulent intent or to evade taxes, then the director of finance shall assess the person with the additional license tax found to be due, without penalty, and shall furnish written notice thereof to the person. If the assessment of the additional license tax is not paid to the director of finance within thirty (30) days after written notice to the person of such additional assessment, the director of finance shall impose a penalty as provided in section 8-406(B).

(3-15-73, §§ 16, 18, 19; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-15; Code 1988, § 11-15; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3903.

**Sec. 8-502 Assessment when license tax not assessed or under-assessed; fraudulent intent.**

If the director of finance determines that a person has fraudulently, or with intent to evade the payment of proper license taxes, failed or refused to obtain a proper license as required by this chapter, for any one or more of the six (6) license years last past, or for the then current license year, and the liability therefor is ascertained, the omitted or additional license tax and the penalty and interest provided by this chapter shall be assessed for each and every year of the six (6) license years last past and for the current license year, for which he was assessable. The failure to obtain such license as is required by the provisions of this chapter shall be taken as prima facie evidence of an intent to evade such taxes.

(3-15-73, §§ 16, 18, 19; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-15; Code 1988, § 11-15; Ord. 98-A(1), 8-5-98; Ord. 16-8(1), 7-13-16)

**State law reference--**Va. Code § 58.1-3903.

**Sec. 8-503 Correction of erroneous assessment.**

The director of finance, after diligent investigation and upon being satisfied that he has erroneously assessed a person, shall do either of the following:

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A. If the license tax has not been paid, exonerate the person from the payment of so much thereof as is erroneous.

B. If the license tax has been paid, refund to the person the amount erroneously paid together with any penalties and interest paid thereon, with interest on the refund from the date of payment or the due date, whichever is later. Interest on the refund shall be paid at the rate of ten percent (10%) per year.

(3-15-73, § 17; 4-21-76; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-16; Code 1988, § 11-16; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3981.

**Sec. 8-504 Correction of assessment based on estimated gross receipts or gross expenditures.**

Each person subject to section 8-302 who provides an estimate of gross receipts or gross expenditures is obligated to correct the estimate when actual gross receipts or gross expenditures are available.

A. The director of finance shall adjust the person's estimated tax liability to actual liability at the conclusion of the base year, and assess the person with any additional license tax found to be due after the end of the base year, and shall at the same time correct the estimate for the then current license year, until a full year of operation has been completed.

B. If the person is required to pay an additional license tax, interest shall not accrue thereon and shall not be charged on a late payment, provided the late payment is made not more than thirty (30) days from the date of the additional license tax is due. Interest shall accrue at the rate of ten percent (10%) per year.

C. If the person is determined to be entitled to a refund, no interest shall be paid on the refund provided that the refund is made not more than thirty (30) days from: (i) the date of the payment that created the refund; or (ii) the date of the person's application for a refund, whichever is later. Interest on the refund shall be paid at the rate of ten percent (10%) per year.

(3-15-73, § 9; Ord. 96-11(1), 11-13-96, § 11-9; 3-15-73, § 7; 4-21-76; 3-10-82; 4-13-88; 4-20-88; Ord. 3-20-91; Ord. 94-11(9), 8-3-94; Ord. 96-11(1), 11-13-96, § 11-12; Code 1988, § 11-12; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3703.1.

**Sec. 8-505 Refund of license tax if business terminated.**

A license tax imposed on a person which is based on gross receipts or gross expenditures shall be entitled to a refund if the person goes out of business before the end of the current license year, subject to all of the following:

A. The license tax for the current license year shall be based on gross receipts or gross expenditures obtained throughout the preceding calendar or fiscal year.

B. The reason for going out of business shall not be connected in any manner with the violation of any state law or local ordinance or of the violation of any rules and regulations made pursuant thereto.

C. The amount of the refund for a license tax based on gross receipts shall be prorated on a monthly basis, so as to ensure that the licensed privilege is taxed only for that fraction of the year during which it is exercised within the county.

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1. The county may elect to remit any refunds for the overpayment of a license tax based on gross receipts in the ensuing license year subject to section 8-506.

2. A person shall not be entitled to interest on the refund of a license tax pursuant to this paragraph, provided that the refund is made not more than thirty (30) days from: (i) the date of the payment that created the refund; or (ii) the date of the person's application for a refund, whichever is later. Interest on the refund shall be paid at the rate of ten percent (10%) per year.

3. If a person seeking a refund is indebted to the county or any department or office thereof, or is indebted to any state constitutional office of the county for a local levy, the refund, or so much thereof as is necessary, shall first be applied to such indebtedness.

D. In no event shall the county be required to refund any part of a license fee or flat tax.

(3-15-73, § 17; 4-21-76; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-16; Code 1988, § 11-16; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3703.1.

**Sec. 8-506 Credit or refund if overpayment of license tax.**

The overpayment of a license tax shall be, at the option of the person making the overpayment:

A. Credited to the amount of license tax due the following license year; or

B. Refunded to the person.

1. Interest shall be paid on the refund of a license tax collected, from the date of payment or due date, whichever is later, whether attributable to an amended return or other reason.

2. Interest on any refund shall be paid at the rate of ten percent (10%) per year.

(3-15-73, § 7; 4-21-76; 3-10-82; 4-13-88; 4-20-88; Ord. 3-20-91; Ord. 94-11(9), 8-3-94; Ord. 96-11(1), 11-13-96, § 11-12; Code 1988, § 11-12; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3700.

**Sec. 8-507 Licensee initiated correction of assessment; appeals and rulings.**

The enforcement of this chapter, including limitations with respect thereto, the correction of any assessment hereunder and any appeal by the county of a correction made by the director of finance or by any person assessed with taxes hereunder and aggrieved by such assessment shall be pursuant to Chapter 39, Title 58.1 of the Code of Virginia; provided, however:

A. *Application for correction of assessment.* Each person assessed with a license tax pursuant to this chapter as the result of an audit may, within the period provided in Virginia Code § 58.1-3980 apply to the director of finance for a correction of the assessment.

1. The application must be filed in good faith and sufficiently identify the person, audit period, remedy sought, each alleged error in the assessment, the grounds upon which the person relies, and any other facts relevant to the person's contention.

2. The director of finance may hold a conference with the person if requested by the person, or require submission of additional information and documents, further audit, or other evidence deemed necessary for a proper and equitable determination of the applications.

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3. The assessment shall be deemed prima facie correct.

4. The director of finance shall undertake a full review of the person's claims and issue a determination to the person setting forth the county's position. Every assessment pursuant to an audit shall be accompanied by a written explanation of the person's right to seek correction and the specific procedure to be followed in the county (e.g., the name and address to which an application should be directed).

B. *Suspension of collection activity.* Provided an application is made within ninety (90) days of an assessment, collection activity shall be suspended until thirty (30) days after the final determination is issued by the director of finance, unless the director of finance determines that collection would be jeopardized by delay or that the person has not responded to a request for relevant information after a reasonable time.

1. Interest shall accrue in accordance with the provisions of section 8-407, but no further penalty shall be imposed while collection activity is suspended.

2. The term "jeopardized by delay" includes a finding that the application is frivolous, or that a person desires: (i) to depart quickly from the county; (ii) to remove his property therefrom; (iii) to conceal himself or his property therein; or (iv) to do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.

C. *Request for written ruling.* A person may request a written ruling regarding the application of the tax to a specific situation from the director of finance.

1. Any person requesting such a ruling must provide all the relevant facts for the situation and may present a rationale for the basis of an interpretation of the law most favorable to the person.

2. Any misrepresentation or change in the applicable law or the factual situation as presented in the ruling request shall invalidate any such ruling issued.

3. A written ruling may be revoked or amended prospectively if: (i) there is a change in the law; (ii) a court decision; or (iii) the director of finance notifies the person of a change in the policy or interpretation upon which the ruling was based. However, any person who acts on a written ruling which later becomes invalid shall be deemed to have acted in good faith during the period in which such ruling was in effect.

(Ord. 96-11(1), 11-13-96, § 11-16.1; Code 1988, § 11-16.1; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3703.1.

**ARTICLE VI. SCHEDULE OF TAXES**

**DIVISION 1. GENERALLY**

**Sec. 8-600 Alcoholic beverages.**

Each person engaged in the following alcoholic beverage businesses shall be subject to the applicable license tax, and other provisions, set forth herein:

A. The following annual tax rates shall apply:

1. For each distiller, if more than 5,000 gallons but not more than 36,000 gallons manufactured during such year, seven hundred fifty dollars (\$750.00); if more than 36,000 gallons manufactured during such year, one thousand dollars (\$1,000.00); and no license shall be required for any person who manufactures not more than five thousand (5,000) gallons of alcohol or spirits or both during the license year.

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2. For each winery, fifty dollars (\$50.00).
3. For each brewery, if not more than 500 barrels of beer manufactured during the year in which the license is granted, two-hundred fifty dollars (\$250.00), and if more than 500 barrels of beer manufactured during the year in which the license is granted, one thousand dollars (\$1,000.00).
4. For each bottler, five hundred dollars (\$500.00).
5. For each wholesale beer distributor, seventy-five dollars (\$75.00).
6. For each wholesale wine distributor, fifty dollars (\$50.00).
7. For each retail on-premises wine and beer license for a hotel, restaurant or club, and for each retail off-premises wine and beer license, thirty-seven dollars and fifty cents (\$37.50).
8. For each retail on-premises beer license for a hotel, restaurant or club, and for each retail off-premises beer license, twenty-five dollars (\$25.00).
9. For each fruit distiller, five hundred dollars (\$500.00).
10. In addition to the foregoing for each license issued to a hotel, restaurant or club for the sale of mixed alcoholic beverages, as defined in Title 4.1 of the Code of Virginia, and acts amendatory thereto, the tax shall be two hundred dollars (\$200.00) for areas seating fifty (50) to one hundred (100) persons; three hundred fifty dollars (\$350.00) for areas seating one hundred (100) to one hundred fifty persons (150); five hundred dollars (\$500.00) for areas seating more than one hundred fifty persons (150+) and three hundred fifty dollars (\$350.00) for nonprofit clubs.

B. For purposes of this section, the term "beer" includes porter, ale, stout and other malt beverages, but not vinous beverages.

C. No license shall be issued to any person under the provisions of this section unless the applicant therefor holds at the same time, or simultaneously procures, a state license from the alcoholic beverage control board.

D. All dining rooms, restaurants, lunchrooms and club rooms, wherein the beverages defined in this section are sold for consumption on the premises, shall at all times be open to inspection by the state police and the police authorities of the county. Any store, room or other building from which deliveries are made either at wholesale or retail by bottlers, wholesalers or retailers shall at all times be open to the inspection of state police and the police authorities of the county.

(3-15-73, § 25; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-27; Code 1988, § 11-27; Ord. 98-A(1), 8-5-98; Ord. 14-8(1), 9-3-14; Ord. 15-8(1), 7-1-15; Ord. 16-8(1), 7-13-16)

**State law reference--**Va. Code § 4.1-233.

**Sec. 8-601 Bondsmen.**

Each person engaged as a bondsman shall be subject to the license tax, and other provisions, set forth herein:

A. Every person who shall, for compensation, enter into any bond or bonds for others, whether as a principal or surety, shall be subject to a license tax of one hundred fifty dollars (\$150.00), which shall not be prorated or transferred.

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B. No professional bondsmen or his agent shall enter into any such bond or bonds in the county until he shall have obtained such license unless he has obtained such required license in another city or county, in which he engages in the business of bail bonding.

C. With the exception of any bondsman or his agent who has heretofore obtained a certificate and license under this section and whose certificate, license and right to act as a bondsman continues to remain in full force and effect, no such license shall be issued unless and until the applicant shall have first obtained a bail bondsman license from the Department of Criminal Justice Services.

(Ord. 96-11(1), 11-13-96, § 11-31; Code 1988, § 11-31; Ord. 98-A(1), 8-5-98; Ord. 07-8(1), 10-3-07, effective 1-1-08)

State law reference--Va. Code §§ 58.1-3724

**Sec. 8-602 Building or savings and loan associations.**

Each person engaged as a building or savings and loan association having its main office in the county shall be subject to a license tax of fifty dollars (\$50.00).

(3-15-73, § 46; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-32; Code 1988, § 11-32; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3730.

**Sec. 8-603 Contractors, developers, electricians, plumbers, steamfitters and speculative builders.**

Each person engaged as a contractor, developer, electrician, plumber, steamfitter or speculative builder shall be subject to a license tax, and other provisions, as set forth herein:

A. Each contractor, developer, electrician, plumber, steamfitter or speculative builder shall be subject to a license tax of sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of gross receipts from the business conducted during the preceding fiscal or calendar year.

B. Each person engaged in the business of a contractor shall include in his gross receipts all work done, whether such work is done by contract, subcontract, day labor or time and material.

C. Each contractor who has paid a local license tax or fee to another locality in which his principal office or branch office is located shall be exempt from obtaining a license and from paying the applicable license tax or fee to this county, as provided in sections 8-101 and 8-402, for conducting any such business within this county unless the amount of business done by any such person in this county is equal to or greater than twenty-five thousand dollars (\$25,000.00) but less than one hundred thousand dollars (\$100,000.00), in which case the person shall be subject to the license fee provided in section 8-402, and if the amount of business done in this county is equal to or greater than one hundred thousand dollars (\$100,000.00), the person shall be subject to the license tax provided in section 8-101 at the rate established in subsection (A) of this section. The amount of business done in the other locality in which the license tax or fee is paid may be deducted by the person from the gross receipts reported to this county. The director of finance shall have the power to require such periodic reports as he may deem necessary of all persons claiming exemption under this paragraph.

(3-10-82; Ord. 96-11(1), 11-13-96, § 11-55; Code 1967, § 11-14; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-58; Code 1988, §§ 11-55, 11-58; Ord. 98-A(1), 8-5-98; Ord. 16-8(1), 7-13-16)

State law reference--Va. Code §§ 58.1-3714, 58.1-3715.

**Sec. 8-604 Repealed (10-3-07 effective 1-1-08)**

**Sec. 8-605 Pawnbrokers.**

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Each person engaged as a pawnbroker, as defined by Virginia Code § 54.1-4000 shall be subject to a license tax, and other provisions, as set forth herein:

A. Each person engaged as a pawnbroker shall be subject to license tax of two hundred fifty dollars (\$250.00), which shall not be prorated.



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B. The director of finance shall not issue licenses under this section for the operation of more than ten (10) pawnbroking establishments.

C. The director of finance shall notify the county sheriff of each such license issued.

(3-15-73, § 38; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-40; Code 1988, § 11-40; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 54.1-4000.

**Sec. 8-606 Public service corporations.**

Each person engaged as a telephone, telegraph, water, heat, light or power company shall be subject to a license tax of one-half of one percent on the gross receipts of the company accruing from sales to the ultimate consumer in the county subject to allowable deductions provided by state law.

(3-10-82; Ord. 96-11(1), 11-13-96, § 11-46.1; Code 1988, § 11-46.1; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3731.

**Sec. 8-607 Vending machine or coin-operated device operators.**

Each person engaged as a vending machine or coin-operated device operator shall be subject to the applicable license tax, and other provisions, set forth herein:

A. Each person owning or placing in the county any machines of any description into which coins are inserted for the purpose of dispensing of any article of merchandise or for the purpose of operating any device other than a coin-operated washing, dry cleaning or drying machine, that operates on the coin-in-the-slot principle, used for gain, shall pay an annual license tax on the gross receipts derived from all such machines located in the county computed at the rate applicable to retail merchants, as set forth in section 8-617.

1. This section shall not be construed to permit the keeping, maintaining, exhibiting or operating of any slot machine or device in which the element of chance is employed, or which gives any prize or any article other than the article of merchandise or service in payment of which the coin was originally deposited.

2. Any person having or maintaining any such slot machine the licensing of which is prohibited by this section shall be guilty of a misdemeanor and such machine shall be confiscated and destroyed.

B. In addition to the license tax imposed pursuant to paragraph (A), each person selling, leasing, renting or otherwise furnishing to others pinball machines or machines furnishing music, games or amusement, other than devices or machines affording rides to children, shall be deemed a coin machine operator and shall pay a license tax of one hundred dollars (\$100.00).

C. Nothing in this section shall be construed to apply to pay telephones or to slot machines used for the purpose of vending individual sanitary drinking cups or United States postage stamps or to operators of automatic baggage or parcel checking machines.

D. Each person placing any machine required to be licensed hereunder in the county shall furnish the director of finance, on January 1 of each license year, the location and the make of each machine owned. Every vending machine shall be plainly marked by the owner thereof with the name and address of such owner. Each license issued shall refer to the manufacturer's numbers of the machines whose gross receipts are included thereunder. If the machine has no such number a facsimile or copy of such license shall be conspicuously posted on such machine.

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E. Regularly licensed retail merchants paying retail merchant's license tax on their sales at retail shall not be required to pay any separate vending machine license on such coin-operated machines which are located on the premises of their place of business.

(3-15-73, § 60; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-75; Code 1988, § 11-75; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3700.

**DIVISION 2. AMUSEMENTS**

**8-608 (Reserved)**

**Sec. 8-609 Carnivals and circuses.**

Each person engaged as a carnival or circus shall be subject to a license tax, and other provisions, as set forth herein:

A. Each person engaged as a carnival or circus shall be subject to a license tax of five hundred dollars (\$500.00) per day of operation, except that each circus or carnival which is sponsored by a local nonprofit organization operated for charitable and benevolent purposes shall be subject to a license tax of twenty-five dollars (\$25.00) per day of operation. as otherwise provided in this section. The license tax shall be paid in full at the time of registration for all days of operation of such carnival or circus.

B. Each carnival or circus which is produced, operated or owned primarily by amateurs who are residents of this county or of the City of Charlottesville, and the gross income of which inures exclusively to the benefit of a school, church or fire department, or of any locally sponsored nonprofit organization operated for charitable and benevolent purposes shall not be subject to any license tax, but such carnival or circus shall be required to apply for and receive a license pursuant to this section.

C. For the purposes of this section, the definition of a carnival shall include any type of show or exhibition mentioned and described in Virginia Code § 58.1-3728.

D. Licenses issued under this section shall include the operation of ferris wheels, merry-go-rounds and other amusement rides.

(10-17-68; 2-18-71; 4-21-76; 11-14-79; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-49; Code 1988, § 11-49; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3728.

**Sec. 8-610 Fortunetellers, clairvoyants and practitioners of palmistry or phrenology.**

Each person who, for compensation, pretends to tell fortunes or assume to act as a clairvoyant or to practice palmistry or phrenology, shall be subject to a license tax of five hundred dollars (\$500.00).

(Code 1967, § 11-6; Ord. 96-11(1), 11-13-96, § 11-51; Code 1988, § 11-51; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3726.

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**DIVISION 3. PEDDLERS, SOLICITORS AND ITINERANT MERCHANTS**

**Sec. 8-611 Peddlers and itinerant merchants.**

Except as provided in section 8-614, each person engaged as a peddler or an itinerant merchant shall be subject to the applicable license tax as set forth herein:

A. Except as provided in paragraphs (B) and (C), each person engaged as a peddler or an itinerant merchant shall be subject to a license tax of five hundred dollars (\$500.00).

B. Except as provided in paragraph (C), each person engaged as a peddler or itinerant merchant who sells or offers for sale in person or by their employees meats, milk, butter, eggs, poultry, game, vegetable, fruits or other edible family supplies of a perishable and edible nature shall be fifty dollars (\$50.00) per year.

C. Each person engaged as a peddler at wholesale, or to those who sell or offer for sale in person or by their employees ice, wood, charcoal, meats, milk, butter, eggs, poultry, game, vegetables, fruits or other family supplies of a perishable nature or farm products grown or produced by them and not purchased by them for sale, shall not be subject to a license tax imposed by this section.

D. For purposes of this chapter, the following definitions shall apply:

1. The term "peddler" means any person who shall carry from place to place any goods, wares or merchandise and offer to sell or barter the same, or actually sells or barter the same.

2. The term "itinerant merchant" means any person who engages in, does or transacts any temporary or transient business in the county and who, for the purpose of carrying on such business, occupies any location for a period of less than one year.

(3-15-73, § 33; 4-13-88; Ord. of 3-20-91; Ord. 96-11(1), 11-13-96, § 11-60; Code 1988, § 11-60; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3717.

**Sec. 8-612 Show and sale.**

Except as provided in section 8-614, each person engaged in a show and sale shall be subject to the applicable license tax, and other provisions, set forth herein:

A. Each person engaged in a show and sale for an unspecified number of shows and sales within a seven (7) day period shall be subject to a license tax of fifty dollars (\$50.00).

B. Each person engaged in a show and sale for an unspecified number of shows and sales within a thirty (30) day period shall be subject to a license tax of one hundred fifty dollars (\$150.00).

C. Each person engaged in a show and sale for an unspecified number of shows and sales within a three hundred sixty-five day period shall be subject to a license tax of six hundred dollars (\$600.00).

D. Any county resident, county business or nonprofit community organization may act as a sponsor for a show and sale after obtaining the required license.

E. A license issued for a show and sale shall be in lieu of an itinerant merchant's license which would be otherwise required of any seller who participated in the show and sale under the sponsorship of such person or organization.

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F. For purposes of this chapter, the term "show and sale" means an offering of goods at a specific location by exhibitors who do not have established places of business in the county and who would otherwise be classified as itinerant merchants.

(9-10-80; Ord. 96-11(1), 11-13-96, § 11-60.1; Code 1988, § 11-60.1; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3717.

**Sec. 8-613 Peddlers at wholesale.**

A. Each person engaged as a peddler at wholesale shall be subject to a license tax of five cents (\$0.05) for each one hundred dollars (\$100.00) of purchases.

B. For purposes of this section, any delivery made on the day of sale shall be construed as a delivery at the time of sale.

C. For purposes of this chapter, the term "peddler at wholesale" means any person who sells or offers to sell goods, wares or merchandise to licensed dealers, other than at a definite place of business operated by the seller, and at the same time of such sale or exposure for sale delivers, or offers to deliver, the goods, wares or merchandise to the buyer.

(3-15-73, § 39; 4-13-88; Ord. 3-20-91; Ord. 96-11(1), 11-13-96, § 11-62; Code 1988, § 11-62; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3718.

**Sec. 8-614 Certain peddlers, itinerant merchants and peddlers at wholesale exempt from license tax.**

The following peddlers, itinerant merchants and peddlers at wholesale shall not be subject to the license tax imposed by sections 8-611, 8-612 or 8-613:

A. A licensed wholesale dealer who sells and, at the time of such sale, delivers merchandise to retail merchants;

B. A distributor or vendor of motor fuels and petroleum products;

C. A distributor or vendor of seafood who catches seafood and sells only the seafood caught by him;

D. A farmer or producer of agricultural products who sells only the farm or agricultural products produced or grown by him;

E. A farmers' cooperative association; or

F. A manufacturer who is subject to a state tax on intangible personal property, who peddles at wholesale only the goods, wares or merchandise manufactured by him at a plant, whose intangible personal property is taxed by the state.

(3-15-73, § 40; 4-13-88; Ord. 3-20-91; Ord. 96-11(1), 11-13-96, § 11-63; Code 1988, § 11-63; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3719.

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**DIVISION 4. PERSONAL, PROFESSIONAL, BUSINESS, AMUSEMENT OR REPAIR  
SERVICE BUSINESS, OCCUPATIONS AND PROFESSIONS**

**Sec. 8-615 Financial, real estate and professional services.**

Each person engaged in a financial, real estate or professional service shall be subject to the license tax, and other provisions, set forth herein:

A. Each person engaged in a financial, real estate or professional service shall be subject to a license tax of fifty-eight cents (\$0.58) for each one hundred dollars (\$100.00) of gross receipts.

B. For purposes of this chapter, the following definitions shall apply:

1. *Financial services.* The term “financial services” means the service for compensation by a credit agency, an investment company, a broker or dealer in securities and commodities or a security or commodity exchange, unless such service is otherwise provided for in this chapter. For purposes of this definition, the term "broker" means an agent of a buyer or a seller who buys or sells stocks, bonds, commodities, or services, usually on a commission basis; the term "commodity" means staples such as wool and cotton which are traded on a commodity exchange and on which there is trading in futures; the term "dealer" means any person engaged in the business of buying and selling securities for his own account, but does not include a bank, or any person insofar as he buys or sells securities for his own account, either individually or in some fiduciary capacity, but not as part of a regular business; and the term "security" has the same meaning as in the Securities Act (§§ 13.1-501 et seq.) of the Code of Virginia, or in similar laws of the United States regulating the sale of securities.

2. *Real estate services.* The term “real estate services” means rendering a service for compensation as lessor, buyer, seller, agent or broker and providing a real estate service, unless the service is otherwise specifically provided for in this chapter.

3. *Professional services.* The term “professional services” means rendering a service expressly enumerated in paragraph (C)(3) or engaging in any occupation or vocation in which a professed knowledge of some department of science or learning, gained by a prolonged course of specialized instruction and study is used by its practical application to the affairs of others, either advising, guiding, or teaching them, and in serving their interests or welfare in the practice of an art or science founded on it. The terms “profession” and “professional” imply attainments in professional knowledge as distinguished from mere skill, and the application of knowledge to uses for others as a vocation

C. Financial, real estate and professional services are identified below:

1. *Financial services.* Those persons engaged in a financial service include, but are not limited to, the following:

- Buying installment receivables.
- Chattel mortgage financing.
- Consumer financing.
- Credit card services.
- Credit unions.
- Factors.
- Financing accounts receivable.
- Industrial loan companies.
- Installment financing.
- Inventory financing.
- Loan or mortgage brokers.
- Loan or mortgage companies.
- Safety deposit box companies.
- Security and commodity brokers and services stockbroker.

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Working capital financing.

2. *Real estate services.* Those persons engaged in a real estate service include, but are not limited to, the following:

Appraisers of real estate.  
Escrow agents, real estate.  
Fiduciaries, real estate.  
Lessors of real property.  
Real estate agents, brokers and managers.  
Real estate selling agents.  
Rental agents for real estate.

3. *Professional services.* Those persons engaged in a professional service include, but are not limited to, the following:

Architects.  
Attorneys-at-law.  
Certified public accountants.  
Dentists.  
Engineers.  
Land surveyors.  
Practitioners of the healing arts (the art or science or group of arts or sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities).  
Surgeons.  
Veterinarians.

(Ord. 96-11(1), 11-13-96, § 11-65; Ord. 97-11(1), 5-7-97, § 11-65; Code 1988, § 11-65; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3706.

**Sec. 8-616 Repair, personal, business, amusement and other services.**

Each person engaged in a repair, personal, amusement or business service shall be subject to the license tax, and other provisions, set forth herein:

A. Each person engaged in a repair, personal, amusement or business service shall be subject to a license tax of thirty-six cents (\$0.36) for each one hundred dollars (\$100.00) of gross receipts.

B. For purposes of this chapter, the following definitions shall apply:

1. *Repair service.* The term “repair service” means repairing, renovating, cleaning or servicing of some article or item of personal property for compensation, unless the service is specifically provided for under another section of this chapter.

2. *Personal service.* The term “personal service” means rendering for compensation any repair, personal, business, amusement or other services not specifically classified as “financial, real estate or professional service” in section 8-615, or rendered in any other business or occupation not specifically classified in this chapter unless exempted from local license tax by Title 58.1 of the Code of Virginia.

3. *Business service.* The term “business service” means rendering for compensation any service to any business, trade, occupation or governmental agency, unless the service is specifically provided for under another section of this chapter.

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C. Repair, personal, business, and amusement services include, but are not limited to, the following:

Addressing letters or envelopes.  
Advertising agencies.  
Airline passenger carrier.  
Airplane repair.  
Airports, private.  
Ambulance services.  
Amusement park.  
Animal hospitals, grooming services, kennels or stables.  
Arcade or building devoted to general amusement or entertaining.  
Auctioneers and common criers.  
Auditorium, arena or coliseum with a maximum seating capacity less than 10,000 persons and open to the public.  
Auto repair, engine repair of any type.  
Automobile driving schools.  
Barbershops, beauty parlors and hairdressing establishments, schools and services.  
Bicycle repair.  
Bid or building reporting service.  
Billiards or pool.  
Bill poster or distributor.  
Blacksmith or wheelwright.  
Booking agents or concert managers.  
Bookkeeper, public.  
Bottle exchanges.  
Bowling alley.  
Brokers and commission merchants other than real estate or financial brokers.  
Business and office machine repair.  
Business research and consulting services.  
Buyers, gold and silver.  
Cable television.  
Chartered clubs. Licensee hereunder may without additional license operate service of retail merchant and restaurant. The term "chartered club" means any nonprofit corporation or association which is the owner, lessee or occupant of an establishment operated solely for objects of a national, social, patriotic, political or athletic nature or the like, but not for pecuniary gain, the advantages of which belong to all the members; the term shall also mean the establishment so operated.  
Child care attendants or schools.  
Cleaning chimneys, furnaces.  
Clinical laboratories.  
Clothes, hats, carpets or rugs, repair of.  
Collection agents or agencies.  
Commercial photography, art or graphics.  
Commercial sports.  
Computer service operated for compensation.  
Correspondence establishments or bureaus.  
Dance halls, except restaurants licensed to serve food and beverages having a dance floor with an area not exceeding ten percent (10%) of the total floor area of the establishment and for which no admission is charged.  
Dance studios and schools.  
Data processing, computer and systems development services.  
Day nursery (other than foster homes).  
Detectives and watchmen. Each person shall be registered by name and service with the county chief of police.

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Developing or enlarging photographs.  
Dog or water raceway.  
Drafting services.  
Drive-in theaters.  
Engraving.  
Eradication or extermination of rats, mice, termites, vermin or bugs.  
Erecting, installing, removing or storing awnings.  
Freight traffic bureau or agency.  
Fumigating or disinfecting.  
Funeral services and crematories.  
Furnishing clean diapers.  
Furnishing closed circuit musical entertainment.  
Furnishing closed circuit television entertainment.  
Furnishing house cleaning service.  
Furnishing janitor service.  
Furnishing labor service.  
Furnishing statistical service.  
Furniture, upholstering, repair of.  
Gardens.  
Golf driving range.  
Gunsmith, gun repairing.  
Hauling of sand, gravel or dirt.  
Hauling or transfer, not in connection with taxicab business.  
Holding companies, including holding company for mass media communications.  
Hotels, motels, tourist courts, boarding and rooming houses, trailer parks and campsites.  
Information bureaus.  
Instructors, tutors, schools and studios of music, ceramics, art, sewing, sports and the like.  
Interior decorating.  
Job printer, printing shop, bookbinding, duplicating processes.  
Laundry, cleaning and garment services including laundries, dry cleaners, linen supply, diaper service, coin-operated laundries and carpet and upholstery cleaning.  
Locksmith.  
Machine shop, boiler shop.  
Mailing, messenger and correspondent services.  
Marinas and boat landings.  
Mattresses, repair of.  
Miniature golf.  
Motor vehicle transportation of passengers.  
Movie theaters.  
Music teacher.  
Newspaper delivery service.  
Nickel plating, chromizing and electroplating.  
Nurses and physicians registries.  
Nursing and personal care facilities including nursing homes, convalescent homes, homes for the retarded, old age homes and rest homes.  
Operating a scalp treating establishment.  
Packing, crating, shipping, hauling or moving goods or chattels for others.  
Paint shop, other than contractor.  
Parcel delivery services.  
Parking lots, public garages and valet parking.  
Parks, athletic fields.  
Personnel services, labor agents and employment bureaus.  
Photographers and photographic services; the license tax on photographers with no regularly established place of business in the state shall not exceed thirty dollars (\$30.00).  
Piano tuning.



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Picture framing and gilding.  
Porter services.  
Press clipping services.  
Private hospitals.  
Private schools (other than religious and nonprofit).  
Promotional agents or agencies.  
Protective agent or agency.  
Public relations counselor.  
Publicity service, furnisher of; booking agent, concert manager.  
Radio engineer.  
Radios, televisions, refrigerators, electrical appliances, home appliances, repair of.  
Realty multiple listing services.  
Recorder of proceedings in any court, commission or other organization.  
Refrigeration engineer.  
Renting airplanes.  
Renting or leasing any items of tangible personal property.  
Renting bicycles.  
Renting or furnishing automatic washing machines.  
Renting wall signs or billboards.  
Reproduction services.  
Reweaving.  
Riding academy.  
Rifle ranges or shooting galleries, except those operated by private or nonprofit gun clubs.  
Road machines, farm machinery, repair of.  
Rug cleaning.  
Sales agent or agency.  
Saws, tools, repair of.  
Scales, repair of.  
Scientific research and development service.  
Sculptor.  
Secretarial service.  
Septic tank cleaning.  
Shades, repair of.  
Shoe repair, shoe shine and hat repair shops.  
Sightseeing carriers.  
Sign painting.  
Skating rink.  
Stenographer, public.  
Storage, all types.  
Supplying clean linen, coats, aprons, towels.  
Swimming pools open to the public.  
Tabulating service.  
Tax consultant.  
Taxicabs.  
Taxidermist.  
Telephone answering service.  
Theaters.  
Theatrical performances.  
Theatrical performers, bands and orchestras.  
Tire repair.  
Title abstract company.  
Title insurance company.  
Towing services.  
Translator of foreign languages.  
Transportation consultant.

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Transportation services including buses and taxis.  
Travel bureaus or tour agents.  
Tree surgeons, trimmers and removal services.  
Turkish, Roman or other like baths or parlors.  
U-drive-it firm or business.  
Umbrellas, harnesses, leather goods, repair of.  
Undertaker, embalmer.  
Vehicle title service.  
Vehicular advertising, electric advertising, bus advertising, commercial advertising.  
Wake-up services.  
Washing, waxing, auto; cleaning of automobiles.  
Watches, clocks, repair of.  
Welding shop.

Persons accepting or offering to accept or place orders, which such person will deliver at a later date, for the sale of medicines, perfumes, salves, liniments, cosmetics, cookware, plastic wares, brushes, books, magazines, vacuum cleaners or any other merchandise and not having a regular place of business in the county but who sell or offer to sell from house to house, or at parties or meetings arranged for that purpose.

All other similar personal service, business service, amusement service or repair service, occupations, trades or businesses not included herein and not otherwise taxed by this chapter.

(3-15-73, §§ 39.1, 53; 4-21-76; 3-10-82; 11-14-84; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-66; Code 1988, § 11-66; Ord. 98-A(1), 8-5-98; Ord. 00-8(1), 10-11-00)

**State law reference--**Va. Code §§ 58.1-3706, 58.1-3727.

**Sec. 8-617 Retailers or retail merchants.**

Each person engaged as retailer or retail merchant shall be subject to the license tax, and other provisions, set forth herein:

A. Each person engaged as a retailer or retail merchant shall be subject to a license tax of twenty cents (\$0.20) for each one hundred dollars (\$100.00) of gross receipts, other than as provided in subsection (B) herein.

B. Each person engaged as a retailer or retail merchant shall be subject to a license tax of ten cents (\$0.10) for each one hundred dollars (\$100.00) of gross receipts for direct retail sales. For purposes of this section, a "direct retail sale" is defined as a retail sale made to a remote buyer ordering by telephone, internet, or mail, in which the item(s) sold is/are shipped by common carrier or by the U.S. Postal Service.

C. Retailers or retail merchants include, but are not limited to, the following:

Aircraft or aircraft parts.  
Alcoholic beverages.  
Antiques.  
Auto accessory, tire, battery.  
Automobile graveyards.  
Auto sales, motor vehicle dealers.  
Bakeries, caterers.  
Bicycles.  
Boats, motors.  
Books, stationery.  
Building materials.  
Candy, nut stores.

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Cigar, tobacco stands, newsstands.  
Confectionery.  
Custom tailor.  
Dairy products.  
Delicatessen.  
Department stores.  
Drapery, curtain, upholstery.  
Drugs.  
Dry goods stores.  
Eggs, poultry.  
Family clothing.  
Farm equipment.  
Filling stations.  
Firearms.  
Fish, seafood market.  
Floor covering.  
Florists.  
Fruit stores, vegetable markets.  
Fuel, ice.  
Furniture.  
Furriers.  
Garden supplies.  
General stores.  
Gift, novelty, souvenir.  
Grocery.  
Hardware.  
Heating, plumbing, electrical equipment.  
Hog, grain, feed, seed.  
Hosiery.  
Jewelry.  
Junk or secondhand merchandise.  
Lightning rods.  
Luggage.  
Lumber goods.  
Meat markets.  
Men's and boy's clothing.  
Millinery.  
Motorcycle.  
Musical instrument.  
Office, store, appliance supply.  
Optical.  
Other clothing.  
Paint, glass, wallpaper.  
Photographic, supply, equipment.  
Radio, television or household appliances.  
Restaurants, eating places, nightclubs.  
Secondhand stores, other than junk.  
Scientific, medical supplies.  
Shoes.  
Soda fountain.  
Sporting goods.  
Travel bureau or tour agent.  
Used cars.  
Variety stores.  
Workmen's clothing.

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All other retail stores and retail merchants' occupations, businesses or trades not included herein and not otherwise taxed by this chapter.

D. In any case in which the Virginia Department of Mines, Minerals and Energy determines that the weekly U.S. Retail Gasoline price (regular grade) for PADD 1C (Petroleum Administration for Defense District - Lower Atlantic Region) has increased by 20% or greater in any one-week period over the immediately preceding one-week period and does not fall below the increased rate for at least 28 consecutive days immediately following the week of such increase, then, notwithstanding any tax rate on retailers imposed by this chapter, the gross receipts taxes on fuel sales of a gas retailer made in the following license year shall not exceed 110% of the gross receipts taxes on fuel sales made by such retailer in the license year of such increase. For license years beginning on or after January 1, 2006, every gas retailer shall maintain separate records for fuel sales and nonfuel sales and shall make such records available upon request by the local tax official.

The provisions of this subsection shall not apply to any person or entity (i) not conducting business as a gas retailer in the county the entire license year immediately preceding the license year of such increase or (ii) that was subject to a license fee in the county pursuant to Virginia Code § 58.1-3703 for the license year immediately preceding the license year of such increase.

The Virginia Department of Mines, Minerals and Energy shall determine annually if such increase has occurred and remained in effect for such 28-day period.

For purposes of this subsection, the following definitions shall apply:

1. "Fuel sale" or "fuel sales" shall mean retail sales of alternative fuel, blended fuel, diesel fuel, gasohol, or gasoline, as such terms are defined in Virginia Code § 58.1-2201.

2. "Gas retailer" means a person or entity engaged in business as a retailer offering to sell at retail on a daily basis alternative fuel, blended fuel, diesel fuel, gasohol, or gasoline, as such terms are defined in Virginia Code § 58.1-2201.

(3-15-73, § 55; 4-21-76; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-68; Code 1988; § 11-68; Ord. 98-A(1), 8-5-98; Ord. 06-8(1), adopted 5-3-06, effective 1-1-07; Ord. 07-8(1), adopted 10-3-07, effective 1-1-08)

**State law reference--**Va. Code §§ 58.1-3703, 58.1-3706.

**Sec. 8-618 Wholesalers or wholesale merchants.**

Each person engaged as a wholesaler or wholesale merchant shall be subject to the license tax, and other provisions, set forth herein:

A. Except as provided in paragraph (B), each person engaged as a wholesaler or wholesale merchant shall be subject to a license tax of five cents (\$0.05) for each one hundred dollars (\$100.00) of gross receipts.

B. The following shall not be subject to the license tax imposed pursuant to paragraph (A):

1. A manufacturer that sells goods, wares and merchandise at wholesale at the place of manufacture.

2. A wholesaler that sells goods, wares and merchandise to other persons for resale, unless such wholesaler has a definite place of business in the county.

C. Wholesalers or wholesale merchants include, but are not limited to, the following:

Alcoholic beverages.

Automotive.

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Chemicals.  
Clothing, furnishings.  
Coal, coke.  
Commission merchants (who take title, others classed as brokers).  
Drugs.  
Dry goods.  
Electrical, plumbing goods.  
Firm products or supplies.  
Furniture and house furnishings.  
Groceries and foods.  
Hardware.  
Jewelry.  
Livestock dealer.  
Lumber, paint and construction materials.  
Machinery, equipment and supplies.  
Metals and metal work.  
Other goods, wares, merchandise.  
Paper and paper products.  
Petroleum and petroleum products.  
Soft drinks.  
Sporting goods.  
Tobacco and tobacco products (except leaf tobacco).  
Waste materials.

All other wholesale merchants' businesses, occupations or trades not included herein and not otherwise taxed by this chapter.

(3-15-73, § 56; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-69; Code 1988, § 11-69; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3716.

**Sec. 8-619 Renting of houses, apartments or commercial property.**

Each person, as principal, engaged in the business of renting houses, apartments or commercial property in the county shall be subject to the license tax, and other provisions, set forth herein:

A. Each person engaged in the business of renting houses, apartments or commercial property in the county shall be subject to a license tax of twenty cents (\$0.20) for each one hundred dollars (\$100.00) of gross receipts from the rental of all commercial establishments, apartment units or dwelling units.

B. For purposes of this chapter, the following definitions shall apply:

1. The term "business of renting houses and apartments" means the rental of a building, or portion thereof, designed exclusively for residential occupancy, including one-family, two-family and multiple-family dwellings, but not including hotels, boardinghouses and rooming houses.

2. The term "dwelling units" means one or more rooms in a dwelling house or apartment designed for occupancy by one family for living purposes and having cooking facilities.

(3-15-73, § 61; 5-15-75; Ord. 96-11(1), 11-13-96, § 11-71; Code 1988, § 11-71; Ord. 98-A(1), 8-5-98)

**State law reference--**Va. Code § 58.1-3700.

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**Sec. 8-620 Federal research and development contractors.**

Each person, person, firm, or corporation designated as the principal or prime contractor receiving identifiable federal appropriations for research and development services as defined in § 31.205-18 (a) of the Federal Acquisition Regulation in the areas of (i) computer and electronic systems, (ii) computer software, (iii) applied sciences, (iv) economic and social sciences, and (v) electronic and physical sciences in the county shall be subject to a license tax of three cents (\$0.03) per each one hundred dollars (\$100.00) of such federal funds received in payment of such contracts upon documentation provided by such person, firm or corporation to the director of finance confirming the applicability of this subsection.

(Ord. 16-8(1), 7-13-16)

**State law reference--**Va. Code § 58.1-3706(D).