



OFFICE OF COMMISSIONER OF THE REVENUE  
COUNTY OF BOTETOURT, VIRGINIA

# APPLICATION FOR COUNTY LICENSE

FOR PERIOD BEGINNING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2014

TELEPHONE:  
540-473-8270  
swaid@botetourt.org

New Business - for zoning verification call 473-8320

APPLICANT'S NAME/MAILING ADDRESS (include SS# or Fed. ID#, Ph# and Physical Address)

SS# or FEIN \_\_\_\_\_  
 Ph # \_\_\_\_\_  
 Email \_\_\_\_\_  
 Account # \_\_\_\_\_  
 Individual     Partnership     Corporation

If This Business Has Closed, Please Sign And Return This Form. Date Closed: \_\_\_\_\_ MINIMUM FEE \$10

DESCRIPTION OF BUSINESS	Gross Receipts	X	Rate	LICENSE TAX
CONTRACTORS (Sec. 4.1)	gross receipts preceding yr. new business must estimate	\$	x .0008	\$
Retail Sales (Sec. 5.1) Total Gross Receipts Less State & Fed. Gas Tax	gross receipts preceding yr. new business must estimate	\$	x .0010	\$
FINANCIAL REAL ESTATE & PROFESSIONAL (Sec. 6.1)	gross receipts preceding yr. new business must estimate	\$	x .0029	\$
REPAIR, PERSONAL, BUSINESS OR OTHER SERVICES: (Sec. 7.1)	gross receipts preceding yr. new business must estimate	\$	x .0018	\$
WHOLESALE SALES: (Sec. 8.1)	purchases preceding year new business must estimate	\$	x .0005	\$
UTILITY LICENSE TAX: (Sec. 23.176)	gross receipts preceding yr.	\$	x .0050	\$
MISCELLANEOUS LICENSE	gross receipts preceding yr. new business must estimate	\$		\$
I, the UNDERSIGNED APPLICANT, do swear (or affirm) that the foregoing figures and STATEMENTS are true, full and correct to the best of my knowledge and belief.				LICENSE TAX
Signature of Applicant _____ Title _____  Date _____				<b>PENALTY</b> 10% OF TAX (\$10 MINIMUM)
				TOTAL TAX & PENALTY
				INTEREST
<b>Mail Entire Form With Payment by March 1</b>  MAKE CHECKS PAYABLE TO: TREASURER OF BOTETOURT COUNTY AND RETURN TO: COMMISSIONER OF THE REVENUE, PO BOX 128, FINCASTLE, VA 24090				<b>TOTAL</b>

Description of Business	Gross Receipts	Rate	License Tax
CONTRACTORS (Sec. 4.1)		x .0008	
Retail Sales (Sec. 5.1) Total Gross Receipts Less State & Fed. Gas Tax		x .0010	
FINANCIAL REAL ESTATE & PROFESSIONAL (Sec. 6.1)		x .0029	
REPAIR, PERSONAL, BUSINESS OR OTHER SERVICES: (Sec. 7.1)		x .0018	
WHOLESALE SALES: (Sec. 8.1)		x .0005	
UTILITY LICENSE TAX: (Sec. 23.176)		x .0050	
MISCELLANEOUS LICENSE			

**RECEIPT**

**Mail Entire Form With Payment by March 1**

License # \_\_\_\_\_

**THIS APPLICATION MUST BE FILED AND LICENSE FEE MUST BE PAID BY MARCH 1. PENALTY AND INTEREST ADDED AFTER MARCH 1.**

**ISSUANCE OF A COUNTY BUSINESS LICENSE DOES NOT CONSTITUTE ZONING APPROVAL.**

## **SCHEDULE OF LICENSE TAX**

- Sec. 4.1 (1) CONTRACTORS (includes persons constructing on their own account for sale) \$10.00 or 8¢ per \$100 of gross receipts during the preceding year, whichever is greater (\$10.00 minimum license covers the first \$12,500 of gross receipts).
- Sec. 5.1 (2) RETAIL SALES = \$10.00 OR 10¢ per \$100 of gross receipts during the preceding year, whichever is greater. (\$10.00 covers the first \$10,000 of gross receipts).
- Sec. 6.1 (3) FINANCIAL, REAL ESTATE & PROFESSIONAL SERVICES = \$10.00 or 29¢ per \$100 of gross receipts during the preceding year, whichever is greater. (\$10.00 covers the first \$3,450 of gross receipts).
- Sec. 7.1 (4) REPAIR, PERSONAL, BUSINESS OR OTHER SERVICES = \$10.00 or 18¢ per \$100 of gross receipts during the preceding year, whichever is greater. (\$10.00 covers the first \$5,550 of gross receipts).
- Sec. 8.1 (5) WHOLESALE SALES = 5¢ per \$100 of purchases of the preceding year.
- Sec. 23.176 (6) TELEPHONE & TELEGRAPH COMPANIES = ½ of 1% of gross receipts during the preceding year.
- Sec. 23.176 (7) HEAT, LIGHT & POWER COMPANIES = ½ of 1% of gross receipts during the preceding year.
- Sec. 3.10 Penalty for failure to pay license tax when due. There shall be a penalty of ten percent, with a minimum of ten dollars, added to all license taxes imposed under the provision of this Ordinance that are unpaid on the due date. March first of each license year, or in the case of any person first engaging in a business, profession, trade or occupation.

### **INTEREST**

In addition to such ten percent penalty, interest at the rate of ten percent per annum shall accrue and be added to all due and unpaid license taxes imposed under this Ordinance beginning March first of each license year. Taxes and penalty herein provided shall be assessed and collected in the manner provided by law for the enforcement of the collection of other taxes.

### **IMPORTANT**

#### **Notice To All Licensees**

**DEFINITION OF GROSS RECEIPTS:** The gross receipts from any business, trade, profession, occupation, vocation, calling or activity, including cash, credits, fees, commissions, brokerage charges and rentals, and property of any kind, nature or description from either sales made or services rendered without any deduction therefrom on account of cost of the property sold, the cost of materials, labor or services or other costs, interest or discounts paid or any expense whatsoever, and such term shall include in cash of merchants the amount of the sale price of supplies and goods furnished to or used by the licensee or his family or other person for which no charge is made; provided, however that the term "gross receipts" with respect to manufacturers, wholesale merchants and retail merchants manufacturing or dealing in articles upon which there is levied a direct excise tax or gasoline tax by the United States or the state shall not include such excise tax or gasoline tax by the United States or the state. The term "gross receipts" shall include the gross receipts from all sales or services rendered or activities conducted within the County, both to persons within the County and to persons outside the County.

**MEMO TO CONTRACTORS:** When a contractor has paid any local license tax required by the county, city or town in which his principal office and any branch office or offices may be located, no further license or license tax shall be required by any other county, city or town for conducting any such business within the confines of this Commonwealth. However, when the amount of business done by any such contractor in any other county, city, or town exceeds the sum of \$25,000 in any year, such other county, city or town may require of such contractor a local license, and the amount of business done in such other county, city or town in which a license tax is paid may be deducted by the contractor from the gross revenue reported to the county, city or town in which the principal office or any branch office of the contractor is located . (Code of Va. 58.1-3715)