



County of Page Virginia, Business License Request Form

Commissioner of the Revenue, 103 S. Court Street, Suite C., Luray VA 22835
(540)743-3840 ~ FAX: (540)743-1263

Please Read and Keep this Sheet for your Records

INFORMATION / RATE GUIDE FOR PAGE COUNTY BUSINESS LICENSE:

All individuals, firms or corporations, who conduct any trade, profession, business or occupation, or who maintains an office in their home located within Page County are required to secure a Page County Business License. However, if a business is located within the corporate limits of Luray, Stanley, or Shenandoah and has a business license in that respective town, a Page County license is not required.

TYPES OF BUSINESSES:

CONTRACTORS: Includes general contractors, investment builders, speculative builders, subcontractors and persons who perform odd jobs and repairs, on or to a structural building, and contractors outside Page County jurisdiction with contracts exceeding \$25,000.

Note: Contractors are required to secure a State Contractor's License (A, B, or C) and / or Tradesman's License per Code of Virginia. Call the State Board of Contractors for more information: 1-804-367-8511.

RETAIL SALES: Includes restaurants, retail stores, operators of coin-operated machines, automotive sales and direct sellers. Deduct sales and excise tax liabilities from gross sales. Note: Only persons engaged in residential Direct Sales (such as Avon, Pampered, Chef, etc.) are permitted to sell up to \$4,000 worth of merchandise before a license is required, all other categories are required to obtain a license regardless of the amount of sales.

Note: All individuals engaged in retail sales and /or service businesses will be required to register with and obtain a State Sales Tax Identification Number with the Department of Taxation-Sales and Use Tax Division (1-804-367-8037) or on line at www.tax.virginia.gov.

All restaurants, stores, and lodging facilities selling and/or dispensing alcoholic beverages, must first be licensed by the Alcoholic Beverage Control Board (1-804-213-4400).

FINANCIAL, REAL ESTATE AND PROFESSIONAL SERVICES: Includes all individuals or companies acting as brokers or offering financial advice and planning, real estate brokers, appraisers, doctors, lawyers, accountants, engineers, etc.

Note: All individuals classified as professionals are required to secure individual licenses even when the firm is licensed. Their salary and share of the gross receipts, if applicable, will be the basis upon which the tax is computed.

REPAIR, PERSONAL, BUSINESS AND OTHER SERVICES: Includes any individual or company offering the following service(s): mechanic, appliance repair, house cleaning, janitorial, child care or day care, collection agencies, data processing, business and consulting, instructors, tutors, teachers (such as piano or art), nurses, telephone answering, bed and breakfast, lodging facilities, campgrounds and single rental units and any other services not specifically mentioned.

ANNUAL RENEWAL: Renewal is required between January 1 and March 1 with the tax payable by **March 1** - after that date, penalty and interest will be applied. Pre-printed applications will be mailed to existing businesses prior to the due date, please submit those along with your remittance. If you do not receive an application, please contact the Commissioner of The Revenue Office. **FAILURE TO APPLY FOR A PROPER LICENSE BEFORE BEGINNING A BUSINESS OR FAILURE TO RENEW BY MARCH 1 FOR AN EXISTING BUSINESS, CONSTITUTES A VIOLATION UNDER THE CODE OF VIRGINIA, TITLE 58. 1.**

Please refer to the attached Page County, Virginia Chapter 105-55 Taxation Code, for exclusions and deductions from gross receipts.

TAX RATES FOR BUSINESS LICENSES

(License Tax based on Gross Receipts unless otherwise stated)

Retail Merchant Retail Sales	\$.10 per \$100 of Gross Receipts for immediate past year
Professional Service	\$.30 per \$100 of Gross Receipts for immediate past year
Service-Business Repair, Personal, Other	\$.20 per \$100 of Gross Receipts for immediate past year
Contractor	\$.10 per \$100 of Gross receipts for immediate past year
Wholesale Merchant	\$.05 per \$100 of Gross Purchases for immediate past year
Processors	\$.03 per \$100 of Gross Receipts for immediate past year
Commission Merchants	\$.10 per \$100 of Gross Receipts for immediate past year
Amusement Machine Providers	\$10.00 per Machine up to 10 Machines \$100.00 Flat Fee for more than 10 Machines
Amusement/Vending Machine Operator	\$.10 per \$100 of Gross Receipts for immediate past year
Direct Sellers	No Charge for Sales up to \$4,000.00 \$.10 per 100 of Gross Receipts in excess of \$4000. For Retail Sale \$.05 per \$100 of Gross Receipts for Wholesale Sales
Fortune Tellers	\$500.00 Annual License Flat Fee
Peddlers Itinerant Merchants	\$300.00 Annual License Flat Fee
Telephone or Telegraph	.005% of Gross Annual Receipts from Sales to the Consumer Receipts not to include long distance telephone calls
Water	.005% of Gross Annual Receipts from Sales to the Consumer
Electric and Gas Companies	No Longer Tax on Business License They are currently under Consumption Tax as of 1/1/2001

Minimum License Tax of \$20.00 of All Categories of % of Gross Receipts, (whichever is greater) unless otherwise stated as a Flat Fee.

PRODUCERS OR HANDLERS FOR SALE OF ALCOHOLIC BEVERAGES

(Additional Fees)	
Distillers License - 5000 gallons or more	\$ 500.00
Winery License	\$ 150.00
Brewery License	\$ 250.00
Bottler's License	\$ 250.00
Wholesale Beer Distributor License	\$ 40.00
Wholesale Wine Distributor License	\$ 25.00
Wholesale Druggist License	\$ 5.00
Retail ON Premises-Wine and Beer	\$ 25.00
Retail OFF Premises-Wine and Beer	\$ 25.00
Banquet License	\$ 5.00
Fruit Distiller's License	\$ 350.00
Hospital License	\$ 10.00
Bed and Breakfast	\$ 20.00
Gift Shop	\$ 25.00

THESE ALCOHOLIC BEVERAGE FEES ARE IN ADDITION TO THE BUSINESS LICENSE FEES FOR THE PARTICULAR BUSINESS THE INDIVIDUAL OR COMPANY IS INVOLV