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

New Business Check List
Contractor

After you have completed all the business license application procedures, review this check list to verify you have all documents needed to apply for a Page County Business License. Return all documents along with the check list and application to the Business License Department in the Page County Commissioner of the Revenue Office.

COPY OF ORIGINAL CERTIFICTE FOR DOCUMENTS LISTED BELOW ARE REQUIRED

Customer Check List:

- ☐ Business License Application Request Form
- ☐ Identification (Photo Identification of all Parties)
- ☐ Approval form from Planning & Community Development, which includes: Building, Zoning, VDOT, and Health Department.
- ☐ Certificate for Corp, Partnership, or Foreign Business Entity from SCC
- ☐ Fictitious Trade Name Registration from SCC
- ☐ Employer Identification Number (EIN) Registration from IRS
- ☐ Contractors: Copy of Virginia Contractor License *or* Affidavit for Non State Contractors (jobs under $1000.00).
- ☐ Contractors: 61A Acknowledgment Letter from Virginia Workers' Compensation Commission

NOTE: License will not be issued until a copy of all documents listed above are provided to the Commissioner of the Revenue Office.

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

Business License Application Procedures

To apply for your license, please perform these steps in the order *in which they are presented.* If the step doesn't apply to your type of business please move to the next.

1. **Page County Planning & Community Development Home Occupation Permit Application.** Fill out the Community Development Review Application, located in this packet and return to the Planning & Community Development Department at 103 South Court Street, Suite B. There is a one-time application fee for all Business License Applicants, check made payable to the County of Page.

   Application Fees: Expedited – not open to public $25.00 Non-Expedited – open to public $50.00
   Non-expedited with Rental Inspection Fee –short term rental $90.80

   Upon receipt and payment of completed Planning & Community Development application, the request form will be circulated to the following agencies for approval: Building, Zoning, VDOT, and Health Department. The Commissioner of the Revenue cannot issue a Page County Business License without written approval from all agencies.

   If you have been denied by a certain agency/agencies, the business license cannot be issued until that agency/agencies' requirements have been satisfied. You must contact that specific agency/agencies' that denied your request. You may be contacted by the Economic Development Department for their assistance in resolving the matter:

   Building Inspection (540) 743-6674
   Business License Department (540) 743-3840
   Health Department (540) 743-6528
   VDOT (Highway) (540) 743-6585
   Zoning (540) 743-1324
   Economic Department (540) 743-1216

2. **Choose a Business Entity**. A business becomes a "legal entity" meaning that it can own property, can hold bank accounts, and pays taxes almost exactly as if it were a living citizen of the Commonwealth of Virginia. There are several types, however, each with its own benefits and limitations. Please visit Virginia's Business One Stop system at www.businessonestop.virginia.gov to guide you through the necessary steps for opening a business. Virginia's Business One Stop online registration tool can take care of many steps listed below quickly.

   - **Corporations, Limited Liability Companies (LLC), Partnerships:** A corporation, LLC, and partnership differ in the liability of the owners for debts and the amount of paperwork required, among other aspects. Please refer to Virginia's Business One Stop online information system at www.businessonestop.virginia.gov to determine which is right for your business. After you determine your entity, file the necessary documents with the State Corporation Commission online at www.scc.virginia.gov or call 804-371-9733.

   - **Foreign Business Entity:** A foreign business entity is a business trust, corporation, general partnership, limited liability company or limited partnership that has been incorporated, organized, or formed under the laws of a state or jurisdiction other than Virginia (e.g. West Virginia, Maryland, Delaware Etc.). A "foreign" business entity may not transact business in Virginia until it obtains a certificate of authority or certificate of registration from the State Corporation Commission www.scc.virginia.gov . When a foreign business entity "registers" with the Commission, it obtains a certificate of authority or registration to transact business in Virginia but remains incorporated, organized or formed under the laws of the foreign jurisdiction after registering in Virginia.

- **Sole Proprietorship/Sole Owner:** Are usually owned by a single person or a couple. You're personally liable for all business debts, can freely transfer all or part of the business, and for the taxes, you can report profit or loss as personal income.

3. **Fictitious Name.** A fictitious or assumed name is a name that a person or business entity uses instead of the person's or business entities true name, usually in the course of transacting or offering to transact business. It is sometimes referred to as a "trade name", and it is often identified after a person's true name with the abbreviation "t/a (trading as), "dba" (doing business as), or "aka" (also known as).

   Before a person (individual or business entity) may conduct or transact business in Virginia under a fictitious name, the person must register with the clerk of the Commission a certificate of assumed or fictitious name online with the State Corporation Commission www.scc.virginia.gov.

   Examples of Fictitious Name:

   Business Name: Page County Fitness, LLC Trade Name: Page County Yoga Center
   Business Name: Laura Spenser Trade Name: Spenser Craft Shop

   If you are not transacting or offering to transact in a fictitious name you may skip this step.

4. **Register Business with the State Corporation Commission.** The State Corporation Commission (SCC) is an independent state agency established by the Constitution of Virginia which has regulatory authority over many businesses in Virginia. Its authority includes serving as the state's central filing office for corporations, limited partnerships, and limited liability companies in Virginia.

   Corporations, limited partnerships, and limited liability companies in Virginia are required to register with the SCC and make annual filings www.scc.virginia.gov.

   If you are a sole proprietor you may skip this step.

5. **Federal Employer Identification Number**. Obtain a Federal Employer Identification Number (EIN) from IRS, if not using social security number. Apply online at www.irs.gov or call 1-800-829-4933. EIN is free & immediate when applying online.

6. **Virginia Sales & Use Tax ID No.** All applicants who will be collecting state sales tax, (retail, transient occupancy tax (lodging), and food and beverage tax) are required to register with the Virginia Department of Taxation to obtain a Virginia Sales & Use Tax ID No. Apply online at www.tax.virginia.gov.

   If you have another company collecting and remitting the sales tax for your business you may skip this step. Example: www.VRBO.com collects and remits the state sales tax for the short term rentals. NOTE: they only collect and remit state sales tax, NOT local transit occupancy (lodging) tax.

7. **Contractors.** All contractors performing jobs in excess of $1,000 must provide a copy of your state certification. Contractors need to go to www.workcomp.virginia.gov and complete the online Contractor certification Form (61A). After the form is completed attach a copy of the acknowledgement letter to the Commissioner of the Revenue Business License Application.

   OR-Pursuant to the Virginia State Code §54.1-111, any contractor applying for a business license that are not certified by the Virginia State Board of Contractors must sign a Contractor License Affidavit. This affidavit states the contractor cannot undertake or bid any job of 1,000 or more.

8. **Commissioner of the Revenue Page County Business License Request Form**. Fill out the Page County Business License Request form, located in this packet and return to the Commissioner of the Revenue's Office located at 103 South Court Street, Suite C., to obtain a Page County Business License. The license is subject to a license fee or tax, which will be calculated upon receipt of an application.

Processing Time: Upon receipt of a completed application (application is not complete until fee is paid to the Planning and Community Development Department), this process should take about three business days for expedited applications, or fifteen (15) days standard applications. Upon receiving your approval from the Planning and Community Development Department, you must immediately visit the Commissioner of the Revenue Office to obtain and pay for your business license before the start of your business. Business License fee is an annual fee based on gross receipts (this is separate from the application fee).

This Request Form does not apply to an existing business except under the following condition:

- Change of location of existing business.
- Change of classification of business of any department, local, or state agencies.
- Change in number of patrons or employees.
- Expansion of existing business (such as, adding more rental properties and/or other categories).
- Change of ownership.
- Change or alteration of a business in any manner.

NOTE: Please refer to the Customer Check List. The business license application will not be accepted until all items are complete.

County of Page, Virginia
Planning & Community Development
103 South Court St., Suite B
Luray, VA 22835

Community Development Review Application

Regulations for Home Occupations

Home Based / Non-Expedited Application: a home occupation that is incidental or secondary to the use of the dwelling as a residence and shall be restricted to the dwelling only. Home occupation activities shall not occupy more than twenty-five (25%) percent of the living area. No accessory building shall be constructed or used in conjunction with the home occupation. It shall not generate any additional traffic beyond what is customary to residential use. The exterior of the dwelling must show no evidence of the home occupation. There shall be no outside display of products, goods, or commodities in conjunction with the home occupation. The fee for a home occupation home based business is $50.00 (non-expedited)

Cabin Rentals: the application fee is $50.00 plus a $40.80 Building Department trip fee for an inspection of the dwelling. (non-expedited)

Home Occupations in an Accessory Building: Requires a special use permit.

Virtual Business / Expedited Application: All virtual businesses must meet the following:

- Does not require direct vehicular traffic to the dwelling unit by the public for operation of the business
- The primary means of communication in the operation of the business is by telecommunication, facsimile, computer-related activity or other like means of communications.
- No wholesale or retail business shall be permitted unless it is conducted entirely by mail and/or telecommunications.
- Such home occupation shall be subject to all the criteria set forth in §125-15A(1), hereinabove stated, with the exception of required parking spaces set forth in §125-15A(1)(a).
- No use outside storage or display of materials, goods, supplies, or equipment or work areas in relation to the business outside the home.
- No signage allowed. Expedited Application fee $25.00.

Commercial / Stand Alone Business : Application Fee $50.00

This application will be reviewed by : Building Official, Zoning Administrator, VDOT, and the Health Department for comments.
Expedited Applications require only approvals by: Building Official and Zoning Administrator

Community Development Review Application

Applicant: _____ Phone: _____ email: _____
Last First

Mailing Address: _____

Site Address of Business: _____

Property Owner (if different than applicant): _____ Phone: _____
Last First

Property Owner Address: _____

Tax Map Number: _____ Website: _____

Zoning Classification: _____ Description of Business: _____

Is Business: Home Based _____ Virtual: _____ Rental: _____ Commercial: _____

Size of Building: _____ Space used for business: _____ Year Built: _____

Accessory Building Being Used: _____ Size: _____ Attached/Detached: _____

Will this business be open to the public and receive customers inside the building? _____

Number of Customers per day? _____ Number of Children if Daycare: _____

Number of Sleepers if cabin rental: _____ Number of bedrooms: _____

Number of Employees (not including self) _____

Sewage Disposal (check one): Septic _____ Sewer_____

Water Source (check one): Well _____ Cistern _____ Town Supply_____

Directions to property: _____

_____

_____

Contractors, Builders & Developers, Architects, and Engineers: State Lic #_____

Declaration: I declare that the statements herein given are true, full, and correct to the best of my knowledge and belief.

_____ Date: _____
Applicant

_____ Date: _____
Owner of Property

Office Use Only □Expedited □Non Expedited

Payment: □Check #_____ □Cash □Credit Card □Debit Card

Building Official : □ Approved □Denied _____ Date: _____

Zoning Administrator: □Approved □Denied _____ Date: _____

Health Department: □Approved □Denied _____ Date: _____

VDOT: □Approved □Denied _____ Date: _____

Comments: _____

_____

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 of 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, INDIVIDUAL OR COMPANY.

County of Page Virginia, Business License Request Form
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Consumer Tax (Meals/Lodging) Registration Form

PLEASE SELECT THE OPTION THAT APPLIES:

☐ Food & Beverage Tax 4% ☐ Lodging Tax 5%

Account Number: _____ (assigned by Commissioner of the Revenue's Office)

Federal EIN/SSN: _____

Virginia State Sales Tax ID: _____

Name of Business:_____

Name of Cabin: _____

Business Location: _____

District: SIW___ MARKSVILLE___ LURAY___ SPFG ___

Map No.:_____

Date the Business began Operation:_____

Owner(s):_____

_____

Mailing Address: _____

Home Phone: _____Cell Phone: _____

Business Phone: _____ Fax Number: _____

Email Address: _____Website: _____

Classification of Operation: _____

(Hotel, Cabin, Campground, or other lodging establishments, Restaurant, Cafeteria, Delicatessen, Snack Bar, Coffee Shop, Club, Convenience or Grocery Store, Deli, Diner, Dining room or other establishment selling prepared food)

The owner must sign and date this form. If the business is an entity such as a trust, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign.

Declaration: *I declare that the statements made herein given are true, full, and correct to the best of my knowledge and belief, and that I am the owner of a member, partner, executive officer, or other person specifically authorized in writing to sign.*

SIGNATURE of AUTHORIZED PERSON: _____

PRINT NAME: _____

TITLE or CAPACITY FOR SIGNING: _____

DATE: _____

PHONE NUMBER: _____

PAGE COUNTY
COMMISSIONER OF THE REVENUE
103 South Court Street, Suite C
Luray, Virginia 22835

Rebecca B. Smith
Commissioner

Tel. (540) 743-3840
Fax (540) 743-1263

MEMORANDUM

To: Contractors
From: Commissioner of the Revenue
Date: January 2, 2019
Subject: Virginia Workers' Compensation Form 61A

Our office will need your acknowledgement letter from the Virginia Workers' Compensation Commission before a business license is issued.

The Commissioner of the Revenue Office is no longer responsible for collecting the 61A forms for Virginia Workers' Compensation Commission. Contractors need to go to www.workcomp.virginia.gov and complete the online Contractor Certification Form (61A). After the form is completed bring a copy of the acknowledgment letter to the Commissioner of the Revenue Office along with your Business License Renewal Form.

If you file your business license online, you must mail a copy of the acknowledgment letter to the Commissioner of the Revenue Office or email a copy to adovel@pagecounty.virginia.gov. A business license will not be issued until our office receives a copy of the acknowledgment letter.

If you fail to turn in your letter of acknowledgement and a business license is not issued, you will still be responsible for paying the business tax on your business license account.

Thank you for the prompt attention to this matter.

Amy Dovel
Business Tax Auditor

County of Page Virginia, Personal Property Request Form

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

General Information:

- Every person, firm, corporation, or other entity owning or using tangible personal property located within the County of Page on January 1st must file a return of tangible personal property on the appropriate forms to the Commissioner of the Revenue. (VA Code 58.1-3518)

- Business tangible personal property must be filed annually even if there has been no change since the previous year. (For existing accounts) This list represents the tangible personal property owned on January 1 of each year. The deadline for filing Form 762 Return of Tangible Personal Property is March 1. Bills are then sent two times a year with payment due June 4th and December 5th.

- Property must be reported as its total original cost. Total original cost is determined before any allowances for trade-ins or depreciation.

- Fully depreciated and disposed items must be included if still owned and used on January 1st.

- Include all tangible property used in your business. This may include, but is not limited to, office equipment, furniture, fixtures, operating equipment, computers, signs, hand and power tools, books, machinery, and non-licensed vehicles and trailers.

- Acceptable documents to submit, itemized listing of equipment including date of purchase and cost, Schedule C, Form 4562 Depreciation and Amortization Schedule, and the detailed itemized listing. For corporations or partnerships an 1120 S may be filed. (These can be obtained by your tax preparer when filing state taxes)

Please see the attached FORM 762 Return of Tangible Personal Property that will be need to be submitted along with your depreciation schedules and itemized list.

FORM 762

PAGE COUNTY
RETURN OF TANGIBLE PERSONAL PROPERTY

20____

Were you a resident of PAGE County JANUARY 1?

☐ Yes If NO, enter date MOVED INTO County _____

☐ No OR enter date MOVED FROM County _____

RETURN TO: COMMISSIONER OF THE REVENUE
103 SOUTH COURT ST., SUITE C
LURAY, VA 22835
743-3840

Required by STATE LAW to return this form. Return on or before MARCH 1 ____ Report only the property owned and located in PAGE COUNTY as of JANUARY 1.

This is NOT a TAX BILL

CHECK WHERE YOU WERE ON JANUARY 1.

( )SHEN IRON WKS | ( )MKSV. | ( )LURAY DIST. | ( )SPG.
( )SHEN CORP. | ( )STANLEY CORP. | ( )LURAY CORP.

- **VEHICLES WILL NO LONGER APPEAR ON THIS FORM, and will be assessed as registered with DMV!**

TAXPAYER NAME

ADDRESS

(PLEASE CORRECT IF NECESSARY

Taxpayer's Social Security No. or Business' Use Employer's No.

Spouse Social Security No.

All Taxpayers Please Sign Return Below

NOTE: IF YOU DID NOT OWN PROPERTY LISTED ON JANUARY 1, ENTER DISPOSAL DATE

OTHER - Boats, campers, travel trailers and airplanes. **(Please include make, year, date purchased and cost.) Include items purchased during prior year.** Business furniture and fixtures, office equipment including professional books, tools, and heavy equipment. **(Please attach depreciation schedule.)**

	DISPOSAL DATE	For Use By Comm. of Revenue

MACHINERY AND TOOLS

Report ALL machinery and tools used if taxpayer is engaged in manufacturing, mining, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning or laundry business. Report any deletions and/or additions.

- **Please attach itemized list.**

DATE PURCHASED	CAPITALIZED COST	DISPOSAL DATE	For Use By Comm. of Revenue

- **Please list other mobile homes owned as of JANUARY 1. include make, year, size, date purchased and cost.**

MOBILE HOMES

	DISPOSAL DATE	For Use By Comm. of Revenue

Please list LAND OWNER if different from above _____

FARM MACHINERY

- **PLEASE ATTACH AN ITEMIZATION OF ALL FARM AND/OR POULTRY EQUIPMENT (include date of purchase and cost. Please note the disposal date on any equipment no longer owned.)**

	DISPOSAL DATE	For Use By Comm. of Revenue

NOTE - It is misdemeanor for any person willfully to subscribe to a return which he does not believe to be true and correct as to every material matter. (Code of Va. 58.1-11)

If additional space is needed check here ☐ and use back of form or attach separate sheet.

DECLARATION: I declare that the statements and figures on this return are true, full, and correct to the best of my knowledge and belief.

_____
Signature of taxpayer Date

Telephone No.: _____

Page County, Virginia Chapter 105. TAXATION

Article XI. Business and Professional Occupation License Tax

§ 105-55. Exclusions and deductions from gross receipts.

A. General rule. Gross receipts for license tax purposes shall not include any amount not derived from the exercise of the licensed privilege to engage in a business or profession in the ordinary course of business or profession.

B. The following items shall be excluded from gross receipts:

(1) 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 any federal or state excise taxes on motor fuels.

(2) 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).

(3)_Any amount representing returns and allowances granted by the business to its customer.

(4) Receipts which are the proceeds of a loan transaction in which the licensee is the obligor.

(5) 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.

(6) 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.

(7) Withdrawals from inventory for purposes other than sale or distribution and 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.

(8) 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.

C. The following shall be deducted from gross receipts or gross purchases that would otherwise be taxable:

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

(2) Any receipts attributable to business conducted in another state or foreign country in which the taxpayer is liable for an income or other tax based upon income.

Refer to State Tax Code of Virginia 58.1-3732, Exclusions and deductions from “gross receipts”.

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

Contractor License Affidavit

The Code of Virginia requires that, pursuant to Virginia State Code §54.1-1111, any contractor applying for or renewing a license in a locality must show proof that they are licensed with the Virginia State Board of Contractors or they must sign an affidavit that they are not subject to licensure.

This affidavit must be signed if a Contractor is not registered with the Virginia State Board of Contractors and plans not to undertake or bid any job of $1,000.00 or more. All tax entities including corporations, partnerships, limited liability companies, limited liability partnerships, and sole proprietorships must sign. If the applicant is a corporation, then the president, vice president, treasurer, assistant treasurer, secretary, assistant secretary or chief accounting officer must sign this affidavit.

This is to certify under oath that_____,
(Name of individual, partnership, or corporation)

an applicant for a Page County Contractor's License is not required to register with the Virginia State Board of Contractors because such applicant does not engage in nor bid on single contracts of more than $1,000.00.

Given under my hand this _____ day of _____, 20 _____.

_____
(Signature of Applicant for Contractor's License)

_____
(Print name of Applicant and Title)

COMMONWEALTH OF VIRGINIA
COUNTY OF PAGE to wit:

Subscribed and sworn (or affirmed) before me on this _____ day of _____, 20_____.

My commission expires: _____

Notary Registration Number: _____

NOTARY SEAL

_____
Notary Public