



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

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**New Business Check List  
Meals or Lodging**

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 CERTIFICATE 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
- Virginia Sales Tax ID Registration from Virginia Department of Taxation
- Meal/Lodging Registration Form included in packet

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



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## 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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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





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**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](http://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, INDIVIDUAL OR COMPANY.**



## County of Page Virginia, Business License Request Form

Commissioner of the Revenue, 103 S. Court Street, Suite C., Luray VA 22835

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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: \_\_\_\_\_



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Meals and/or Lodging Information  
For New Businesses

**TO:** All Dealers registered to collect Meals Tax (Food and Beverage) and/or Lodging Tax (Transient Occupancy)

***INFORMATION REGARDING TRANSIENT LODGING TAX:***

- Transient Lodging Tax is a tax levied on all hotels, motels, boarding houses, travel campgrounds, bed and breakfast establishments, privately owned homes, cabins, cottages rented out for fewer than 30 days per interval.
- 5% County Tax assessed monthly on gross receipts
- 5.3% State Sales Tax
- Due Date is the 20th of the following month the tax was collected
- You can file and pay online at [www.pagecounty.virginia.gov](http://www.pagecounty.virginia.gov)

***INFORMATION REGARDING FOOD/BEVERAGE TAX:***

- Food/Beverage Tax is a tax on any prepared food and drink that is sold.
- 4% County Tax, assessed monthly on gross receipts
- 4.3% State Sales Tax
- Due Date is the 20th of the following month the tax was collected
- You can file and pay online at [www.pagecounty.virginia.gov](http://www.pagecounty.virginia.gov)

PLEASE FILE MONTHLY BY THE **20<sup>TH</sup> DUE DATE EVEN IF YOU HAVE ZERO “0” SALES** FOR THE MONTH TO AVOID ANY LATE CHARGES.

IF YOU ARE SEASONAL AND ARE CLOSED FOR CERTAIN MONTHS, YOU MAY FILE IN ADVANCE ONLINE.

**58.1-3819** – Transient Occupancy Tax (Lodging) E) All transient occupancy tax collections shall be deemed to be held in trust for the county, city or town imposing the tax.

**58.1-3833** – Food and Beverage Tax (Meals) C) All food and beverage tax collections and all meals tax collections shall be deemed to be held in trust for the county, city or Town imposing the applicable tax...

**The wrongful and fraudulent use of such collections other than remittance of the same as provided by law (20<sup>th</sup> of following month the tax was collected) shall constitute embezzlement pursuant to Title 18.2-111, Code of Virginia.**



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- 5.3% State Sales Tax
- Due Date is the 20th of the following month the tax was collected
- You can file and pay online at [www.pagecounty.virginia.gov](http://www.pagecounty.virginia.gov)

***INFORMATION REGARDING FOOD/BEVERAGE TAX:***

- Food/Beverage Tax is a tax on any prepared food and drink that is sold.
- 4% County Tax, assessed monthly on gross receipts
- 4.3% State Sales Tax
- Due Date is the 20th of the following month the tax was collected
- You can file and pay online at [www.pagecounty.virginia.gov](http://www.pagecounty.virginia.gov)

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## 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

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### General Information:

- Every person, firm, corporation, or other entity owning or using tangible personal property located within the County of Page on January 1<sup>st</sup> 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 4<sup>th</sup> and December 5<sup>th</sup>.
- 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 1<sup>st</sup>.
- 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.**

RETURN OF TANGIBLE PERSONAL PROPERTY

20

FORM 762

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

CHECK WHERE YOU WERE ON JANUARY 1.

<input type="checkbox"/> SHEN IRON WKS	<input type="checkbox"/> MKSV.	<input type="checkbox"/> LURAY DIST.	<input type="checkbox"/> SPG.
<input type="checkbox"/> SHEN CORP.	<input type="checkbox"/> STANLEY CORP.	<input type="checkbox"/> LURAY CORP.	

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

All Taxpayers Please Sign Return Below

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.

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”.