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
Address not in County Jurisdiction
Peddler, Solicitor, Itinerant Merchant and Direct Sales

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)
- ☐ Certificate for Corp, Partnership, or Foreign Business Entity from SCC
- ☐ Fictitious Trade Name Registration from the Clerk's Office
- ☐ Employer Identification Number (EIN) Registration from IRS
- ☐ Background check & photo identification from Sherriff's Office
- ☐ Virginia Sales Tax ID Registration from Virginia Department of Taxation

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. **Solicitor Application:** Fill out the Solicitor Application, located in the Treasurer's Office, located at 103 S. Court Street, Suite A. There is a $20.00 application fee and only valid for one calendar year.

2. **Background Check:** After you pay for your Solicitor Application in the Treasurer's Office, take the receipt to the Sherriff's Office located at 108 South Court Street. The Sherriff's Office will do a background check, fingerprints, and photo identification.

3. **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.

5. **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.

6. **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.

7. **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.

8. **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.

9. **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.

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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: _____

County of Page Virginia, Business License Request Form

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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.

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.

Page County, VA
Thursday, October 27, 2016

Chapter 91. Peddling and Soliciting

[HISTORY: Adopted by the Board of Supervisors of the County of Page as indicated in article histories. Amendments noted where applicable.]

Article I. Peddling, Soliciting, Itinerant Merchants and Direct Sales

[Adopted 8-17-2010[1]]

[1] *Editor's Note: This ordinance also repealed former Ch. 91, Peddling and Soliciting, consisting of Art. I, Soliciting, adopted 2-11-1980 as Ch. 8, Art. I, of the 1980 Code, as amended.*

§ 91-1. Definitions.

A. As used in this article, the following terms shall have the meanings indicated:

DIRECT SELLER

Any person who:

(1) Engages in the trade or business of selling or soliciting the sale of consumer products primarily in private residences and maintains no public location for the conduct of such business; and

(2) Receives remuneration for such activities, with substantially all of such remuneration being directly related to sales or other sales-oriented services, rather than to the number of hours worked; and

(3) Performs such activities pursuant to a written contract between such person and the person for whom the activities are performed and such contract provides that such person will not be treated as an employee with respect to such activities for federal tax purposes, as the term is defined and used in § 58.1-3719.1, Code of Virginia (1950), as amended.

ITINERANT MERCHANT

Any person who engages in, does, or transacts any temporary or transient business in this County and who, for the purpose of carrying on such business, occupies any location for a period of less than one year, as the term is defined and used in § 58.1-3717, Code of Virginia (1950), as amended.

PEDDLER

Any person who shall carry from place to place any goods, wares, merchandise or services and offer to sell or barter the same, or actually sell or barter the same, as the term is defined and used in § 58.1-3717, Code of Virginia (1950), as amended.

RESIDENCE

The terms "residence," "residences" and "residential premises" shall be given their usual meaning and shall include any structure which is designed for use for human habitation, including hotels, boardinghouses, lodging houses, tourist cabins, motels, inns, trailers, mobile homes and tourist homes.

B. Any terms or words not specifically defined shall have their usual and customary American English language meanings.

§ 91-2. Application for permit; information required; background check.

All peddlers, itinerant merchants or direct sellers, engaged in "for-profit" business activities, before engaging in any business activity or entering into or upon any residential premises within the County for the purpose of peddling, soliciting or selling anything, shall receive a permit application from the County Treasurer upon payment of the nonreturnable application fee to cover the costs of the investigation and the processing of the application.

A. The application form provided to the applicant by the Treasurer shall be completed by the applicant, who shall verify the accuracy of the information contained therein upon oath and under penalty of perjury, which shall include the following:

(1) The name, local and permanent address, age, date of birth, social security account number, taxpayer identification number, race, weight, height, color of hair and eyes and any other distinguishing characteristics of each applicant.

(2) The nature or purpose for which the business contacts will be made and the nature of the goods, wares, merchandise and services offered for sale and the geographical areas of the County in which solicitations will be made or goods, wares, merchandise and services will be offered.

(3) The name and permanent address of the employer or organization represented, the taxpayer identification number of the employer, the legal status of the employer (corporation, partnership, proprietorship, LLC, etc. and the state issuing the certificate of fictitious existence), the chief executive officer of the business and his/her telephone number and address, if different from the named employer.

(4) A statement as to whether the applicant has been convicted of any felony or misdemeanor or is on probation or under an order of deferred disposition without conviction, and, if so, the nature of the offense, the name and address of the prosecuting jurisdiction and the penalty or punishment assessed therefor.

B. Each individual engaging in such activities in Page County, whether actually going upon residential premises or operating a vehicle or riding in a vehicle conveying such persons for these activities, must make application to the Treasurer in person and shall pay to the Treasurer the fees hereinafter provided before being given the application form.

C. Each applicant shall present the completed application to the Page County Sheriff's Department and shall permit a background check to be run on the applicant through the VCIN, NCIC and any other law enforcement database deemed necessary by the Sheriff or his designee. Each applicant shall also permit his fingerprints and a photograph of his likeness to be taken by the Sheriff.

§ 91-3. Issuance of permit.

Each applicant shall return to the Office of the Commissioner of the Revenue with the completed application, bearing the Sheriff's certificate of an unobjectionable background check, and, upon completion of the business-licensing application and payment of the permitting fees and business-license taxes, the Commissioner of the Revenue shall issue the requisite permits.

§ 91-4. Term of validity; display.

A permit issued under this article shall be valid for the remaining period of the calendar year in which the permit was issued. Any permit so issued by the County shall have a photograph of the solicitor on the permit and shall state the term of the validity of the permit, and the solicitor shall display such permit on his or her person in plain view at all times while engaged in soliciting and shall allow such permit to be inspected by any person if demand is made for such inspection while the person is engaged in soliciting.

§ 91-5. Fees.

Upon application, a nonreturnable fee, to be established by the Board of Supervisors from time to time by resolution, shall be paid to the County Treasurer to cover the cost of investigation and processing of the application. An additional fee, to be established by the Board of Supervisors from time to time by resolution, shall be paid to the Treasurer upon issuance of the permit.

§ 91-6. Prohibited acts.

No person shall:

A. Enter into or upon a residential premises in the County under false pretenses to peddle or solicit for any purpose or for the purpose of soliciting orders for the sale of goods, wares, merchandise or services.

B. Remain in or on any residential premises after the owner or occupant has requested any such person to leave.

C. Enter upon any residential premises for soliciting when the owner or occupant has displayed a "No Soliciting" sign, or sign of similar import, on such premises.

D. Engage in the practice of peddling, soliciting, itinerant sales or direct selling in the County without a permit as provided for in this article.

E. Knowingly give false information or withhold correct information in obtaining a permit.

§ 91-7. Exemptions.

The provisions of this article shall not apply to:

A. Any person who visits any residence at the request or invitation of the owner or occupant thereof.

B. Members of any nonprofit civic or charitable organization who have an approved means of identification provided by such organization and who have provided a list of the names, addresses

and ages of their soliciting members and a specimen copy of the approved means of identification issued by such organization to the Sheriff of Page County.

C. Students in the public and private elementary and secondary schools of Page County, Girl Scouts, Brownies, Boy Scouts, Cub Scouts, Explorers, church youth groups, youth clubs and youth athletic leagues engaged in fundraisers for their organizations.

D. Newsboys soliciting subscriptions to any newspaper for home delivery within the County.

E. Route deliverymen who make deliveries at least once a week to regular customers and whose solicitation is only incidental to their regular deliveries.

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

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

H. Any person licensed under Title 38.2 (Insurance) of the Code of Virginia.

§ 91-8. Appeal of denial.

Any person aggrieved by a denial of an application for a permit may seek a review of that decision by filing in writing an appeal to the Board of Supervisors within 30 days of the date of the adverse ruling. The Board shall place the matter on the agenda of its next available meeting occurring not sooner than 10 days from the date of the appeal. Further appeals from adverse rulings of the Board of Supervisors shall be filed in the Circuit Court of Page County within 30 days of the date of the adverse ruling.

§ 91-9. Violations and penalties.

If any person violates any provision of this article, such person shall be guilty of a Class 1 misdemeanor which shall be punishable by confinement in jail for not more than 12 months and a fine of not more than $2,500, either or both. Each day that a violation continues to exist shall constitute a separate offense.

Article II. Restrictions on Soliciting and Begging

[Adopted 4-21-2015]

§ 91-10. Purpose.

The purposes of the solicitation restrictions imposed under this article are to:

A. Reduce the detrimental effect that threatening and intimidating conduct has on a safe environment in the County;

B. Restrict certain aggressive acts of solicitors without prohibiting constitutionally protected activity; and

C. Maintain the peace and order of the County and preserve and protect the rights of all citizens to be free of intimidation.

§ 91-11. Definitions.

A. The following words, terms, or phrases shall have the following meanings ascribed to them in this article, except where the context clearly indicates a different meaning:

AGGRESSIVE MANNER

Means and includes:

(1) Touching or causing physical contact with another person without that person's consent in the course of soliciting, asking, or begging;

(2) Blocking the safe or free passage of a pedestrian or vehicle by any means, including unreasonably causing a pedestrian or vehicle operator to take evasive action to avoid physical contact in the course of soliciting, asking, or begging;

(3) Approaching or following the person being solicited, if that conduct is:

(a) Intended to or is likely to cause a reasonable person to fear bodily harm or the commission of a criminal act upon the person or property in the person's possession; or

(b) Is intended to or is reasonably likely to intimidate the person being solicited into responding affirmatively to the solicitation;

(4) Continuing to solicit the person being solicited after the person has made a negative response, if continuing the solicitation is:

(a) Intended to or is likely to cause a reasonable person to fear bodily harm or the commission of a criminal act upon the person or property in the person's possession; or

(b) Is intended to or is reasonably likely to intimidate the person being solicited into responding affirmatively to the solicitation;

(5) Using violent, obscene, or threatening gestures or language toward a person solicited, if such conduct is intended to or is likely to cause a reasonable person to fear bodily harm to oneself, or the commission of a criminal act upon the person or upon property in the person's possession or otherwise be intimidated into giving money or other thing of value or buying merchandise.

PUBLIC AREA

An area to which the public has access, including, but not limited to: alleys, bridges, buildings, driveways, parking lots, playgrounds, sidewalks, streets open to the general public, and the doorways and entrances to public buildings, together with the grounds enclosing them.

SOLICIT, ASK or BEG

Using the spoken, written, or printed word or bodily gestures, signs, or other means for the purpose of soliciting a ride, contributions, employment, business, or with the purpose of obtaining an immediate donation of money or other thing of value or soliciting the sale of goods or services regardless of the solicitor's purpose or intended use of the money or other thing of value.

B. Any terms or words not specifically defined shall have their usual and customary American English language meanings.

§ 91-12. Restrictions.

No person shall solicit, ask, or beg in an aggressive manner, as defined herein, in any public place; or solicit, ask or beg:

A. In any public transportation vehicle, or bus station or stop; provided, however, that this subsection shall not apply to services rendered in connection with such transportation services.

B. Within 30 feet of any entrance or exit of any bank during the hours of operation of such bank.

C. Within 30 feet of any automated teller machine, during the hours of operation of such machine.

D. On private property, if the owner, tenant, or lawful occupant has asked the person not to solicit on the property, or has posted a sign clearly indicating those solicitations are not welcome on the property.

§ 91-13. Exceptions.

The provisions of this article shall not apply to any person soliciting transportation in the case of a bona fide emergency, or from public transportation or transportation for hire. Acts constituting an exercise of a person's constitutional right to picket, protest, or speak and acts authorized by a permit issued by the County shall not constitute unlawful activity under this article; nor does aggressive solicitation include solicitation without engaging in the acts specifically prohibited by this article.

§ 91-14. Violations and penalties.

Any person convicted of a violation of this article shall be guilty of a Class 2 misdemeanor. Any person convicted of a second or subsequent violation of this article shall be guilty of a Class 1 misdemeanor.

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, 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.: _____