

Section 15

Business, Professional, and Occupational License Taxes, 1999

Localities are authorized to impose a local license tax on businesses, professions, and occupations operating within their jurisdictions unless they already levy a tax on merchants' capital. This tax, commonly referred to as the BPOL tax, is sanctioned by Sections §§58.1-3700 through 58.1-3735 of the *Code*.

County BPOL taxes do not apply within the limits of an incorporated town unless the town grants the county authority to do so (§58.1-3711). The BPOL tax is used by all of the 40 cities and 45 of the 95 counties. The tax is also widely used by incorporated towns; 118 reported using the BPOL tax. The specific localities that impose the tax are listed in **Table 15.1**.

Most localities charge a fee to all businesses for the issuance of a license. Many of the larger localities have established a license tax threshold, the minimum amount of which depends upon their population. Those businesses whose gross receipts are above the threshold usually pay a tax rate of a certain number of cents per \$100, instead of the license fee. Each business classification, such as retail or contracting, has a specific tax rate which cannot exceed maximums set by the state guidelines. Businesses pay the tax rate for the amount of gross receipts within each classification.

Although new guidelines in January 1997 made administration of the BPOL tax more uniform in terms of due

dates, penalties, interest, appeals, definitions of situs, and distribution of gross receipts, localities have retained some flexibility. Localities may still determine how many separate licenses they issue to a business and whether or not they charge a fee for each business location or only one fee for a business with multiple locations. Some localities charge no fee at all or charge different fees depending on a firm's gross receipts. For example, some have a minimum license tax of \$30. If a business above the threshold were required to pay a tax of \$18 based on its gross receipts, the business would be charged the minimum of \$30 instead. In addition, there are some localities that impose *both* a license fee and a tax rate on businesses above the threshold.

The *Code of Virginia* establishes March 1 as the date before which businesses must apply for a license. This due date must be implemented no later than the license year of 2001. Most of the localities that reported a due date other than March 1 indicated that it will change, either by next year or by 2001.

Several changes have been made to the BPOL tax for 1999. First, the General Assembly has allowed localities to exempt or partially exempt merchants from the local BPOL tax. Second, out-of-state contractors are now subject to the BPOL tax when the amount of business done by the contractor exceeds \$25,000 for the year.

Table 15.1 shows information from questions 1 through 5 of the survey regarding the due date and license fees and thresholds. **Table 15.2** (questions 6 through 10) shows specific fee amounts and major business classification tax rates for each locality. Question 11 of the survey, on renting real property, was not incorporated into either table. Six cities, 7 counties, and 6 towns reported charging a license fee, or levying a BPOL tax, on businesses renting real property.^a

An overview of the general practices of Virginia localities as a whole is shown in the text table. It shows the median license fees and median gross receipts tax rate for cities, counties, and towns. The median figures were calculated using the lowest fee amount given (if a locality reported different fees due to differences in total gross receipts). The calculation uses the highest tax rate which would be charged on businesses in the gross receipts range just above the threshold since rates tend to decrease with increasing gross receipts. If different rates are applied within a business category, such as different rates for financial and professional services, the average of the rates within that category was used

	<u>Cities</u>	<u>Counties</u>	<u>Towns</u>
License fee			
Median	\$ 30	\$ 30	\$ 20
No. of localities	13	16	33
Gross receipts tax rate			
Contracting			
Median	\$ 0.16	\$ 0.11	\$ 0.12
No. of localities	40	41	109
Retail			

^a Cities of Alexandria, Fairfax, Falls Church, Fredericksburg, Norton, and Portsmouth. Counties of Albemarle, Arlington, Augusta, Fairfax, King George, Loudoun, and Nelson. Towns of Bridgewater, Cedar Bluff, Clover, Dayton, Shenandoah, and Vienna.

Median	\$ 0.20	\$ 0.15	\$ 0.14
No. of localities	40	38	113
Repair, pers. & bus.			
Median	\$ 0.36	\$ 0.20	\$ 0.18
No. of localities	40	39	112
Fin., real est. & prof.			
Median	\$ 0.58	\$ 0.32	\$ 0.23
No. of localities	40	38	110
Wholesale (purchases)			
Median	\$ 0.12	\$ 0.05	\$ 0.05
No. of localities	34	36	105

For localities that base wholesalers' tax rates on gross receipts, rather than on purchases of goods for sale, the rate was multiplied by 1.25, based on the assumption that purchases are 80 percent of gross receipts.^b Only the localities that reported a fee or a tax rate in a particular category were included in the calculation of the median.

The median for the license fee, which is generally imposed only upon businesses below the gross receipts tax threshold, is \$30 for the cities, the counties, and the towns. Many localities with no tax threshold charge a minimum tax, for example, \$30. In such a case, a license fee is not charged, but most businesses would pay at least \$30 in the form of a minimum tax.

The median tax rates for the cities match the maximum rates permitted by the state—\$0.16 per \$100 of gross receipts for contracting; \$0.20 for retail; \$0.36 for repair, personal, and business services; and \$0.58 for financial, real estate, and professional services. Although some individual counties and towns may charge the

^b For example, assuming purchases are 80 percent of gross receipts, then a firm with \$100,000 of purchases would have gross receipts of \$125,000. A \$.04 per \$100 tax on purchases would yield \$40. A \$0.04 tax per \$100 on gross receipts would yield \$50, an amount 1.25 times greater.

maximum rate within a category, the median figures are less than those of the cities, with the counties' rates in three categories slightly higher than the towns' rates.

The median rate on wholesalers for cities, \$0.12 is well above the state maximum of \$0.05 per \$100 of purchases. Presumably, many cities operate under grandfather clauses that allow them to impose higher rates. The median rate on wholesalers in both counties and towns is \$0.05, the maximum set by the state.

Table 15.3 lists taxes and 293 fees on peddlers and itinerant merchants. Thirty-two cities, 29 counties and 54 towns reported some form of tax on peddlers. Annual fees charged by cities for retail peddling range anywhere from \$25 to \$500. This is true also for taxes on retail itinerant merchants and wholesale peddlers, though some cities charge according to the gross receipts or gross purchases. Annual charges by counties range from \$10 to \$500 while towns charge anywhere from \$2.50 per day to \$500 per year.



Table 15.1
BPOL Due Dates and Other Provisions, 1999

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Separate Gross Receipts Threshold Amount (\$)	Gross Receipts Tax Threshold for Each License
	Filing	Payments				
Cities	Note: All cities responded to the survey.					
Alexandria	1/31	1/31, 5/1, 8/1, 11/1	None	Yes	100,000	Yes
Bedford	1/31	1/31	Per license	No	...	...
Bristol	3/1	3/1	None	No	...	...
Buena Vista	3/1	3/1	None	No	...	...
Charlottesville	3/1	3/1	Per license	Yes	50,000	Yes
Chesapeake	3/1	3/1	Per license	Yes	100,000	Yes
Clifton Forge	3/1	3/1	None	No	...	...
Colonial Heights	3/1	3/1	None	No	...	...
Covington	3/1	3/1	None	No	...	...
Danville	3/1	3/1	Per license	No	100,000	No
Emporia	5/31	5/31	None	No	...	No
Fairfax	1/31	1/31	None	Yes	10,000	Yes
Falls Church	3/1	3/1	None	Yes	50,001	Yes
Franklin	3/1	4/1	None	...	...	...
Fredericksburg	3/1	3/15	Per license	No	...	...
Galax	3/1	3/1	Per location	No	...	...
Hampton	3/1	3/1	Per location	Yes	100,000	No
Harrisonburg	3/1	3/31	Per license	Yes	50,000	Yes
Hopewell	3/1	3/31, 7/31	Per location	Yes	12,000	Yes
Lexington	3/1	3/1	None	No	...	...
Lynchburg	3/1	3/1, 6/1	None	Yes	100,000	Yes
Manassas	3/1	3/1	Per license	Yes	50,000	Yes
Manassas Park	2/1	3/1	None	Yes	50,000	Yes
Martinsville	3/1	3/1, 5/1	Per license	No	...	No
Newport News	3/1	3/31	None	Yes	100,000	Yes
Norfolk	3/1	3/1	Per location	Yes	100,000	No
Norton	3/1	3/1	None	No	...	...
Petersburg	1/31	1/31	None	Yes	50,000	Yes
Poquoson	3/1	3/1	None	No	...	...
Portsmouth	1/1	3/1	Per license	Yes	100,000	Yes
Radford	3/1	3/1	None	No	...	...
Richmond ^a	3/1	3/1	Per license	Yes	100,000	Yes
Roanoke	3/1	3/1	Per license	Yes	100,001	Yes
Salem	3/1	3/1	Per license	Yes	Varies ^b	Yes
Staunton	3/1	3/1	None	No	...	No

... No response provided.

^a City of Richmond imposes a \$30 fee for businesses which gross more than \$5,000 but less than \$100,000.

^b City of Salem imposes the following thresholds: personal, repair, and business services: \$8,334; contractors: \$18,750; financial, real estate, professional: \$5,173; retail sales: \$15,000; wholesale: \$10,000.

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Separate Gross Receipts Threshold Amount (\$)	Gross Receipts Tax Threshold for Each License
	Filing	Payments				
Cities (continued)						
Suffolk	3/1	3/1	None	Yes	100,000	Yes
Virginia Beach	1/1	3/1	Per license	Yes	100,001	Yes
Waynesboro	1/31	1/31	None	Yes	4,000	Yes
Williamsburg	2/15	3/1	None	No	...	...
Winchester	3/1	3/1	Per license	Yes	5,000	Yes
Counties	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.					
Albemarle	3/1	6/15	Per location	Yes	100,000	No
Alleghany	3/1	3/1	Per license	No	...	...
Amelia	1/31	1/31	None	No	...	...
Amherst	1/31	1/31	Per license	Yes	50,000	No
Arlington	1/31	1/31	Per license	Yes	100,000	Yes
Augusta	1/31	1/31	Per license	Yes	...	...
Botetourt	3/1	3/1	None	No	...	...
Caroline	3/1	3/1	None	Yes	2,500	Yes
Chesterfield	3/1	3/1	Per location	Yes	100,000	No
Clarke	3/1	3/1	None	No	...	...
Cumberland	2/15	2/15	None	No	...	No
Dinwiddie	3/1	3/1	Per license	Yes	2,000 or 4,000	Yes
Fairfax	3/1	3/1	Other ^c	Yes	100,000	Yes
Fauquier	3/1	7/1	Other ^d	Yes	100,001	No
Frederick	3/1	4/1	Per license	Yes	100,000	Yes
Gloucester	3/1	3/1	Per location	Yes	50,000	No
Goochland	3/1	3/1	None	Yes	4,000	Yes
Greene	6/1	6/1	Per license	No	...	Yes
Greensville	1/31	1/31	None	Yes	1,000	Yes
Halifax	3/1	3/1	Per license	Yes	200,000	Yes
Hanover	3/1	3/1	Other ^e	No	...	...
Henrico	3/1	6/15	Other ^f	Yes	...	Yes
Henry	3/1	3/1	Per license	Yes	100,000	Yes
Isle of Wight	3/1	3/1	None	Yes	4,000	Yes
James City	3/1	3/1	Per location	Yes	50,000	No

... No response provided.

^c Fairfax County imposes a license fee on businesses with gross receipts between \$10,000-\$100,000: \$10,000-\$50,000 is \$30; \$50,001-\$100,000 is \$50; It imposes a license tax on businesses with gross receipts over \$100,000.

^d Fauquier County imposes a \$20 fee for all businesses that have less than \$10,000 in gross receipts.

^e Hanover County only licenses building contractors.

^f Henrico County does not impose a license fee on any business. It has a minimum tax that businesses must pay if its tax

base exceeds the standard deduction of \$100,000.

Table 15.1 (continued)

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Separate Gross Receipts Threshold Amount (\$)	Gross Receipts Tax Threshold for Each License
	Filing	Payments				
Counties (continued)						
King George	5/30	6/30	None	No	2,500	Yes
Loudoun	3/1	3/1	None	Yes	100,000	Yes
Mathews	3/1	3/1	Per license	No	...	No
Nelson	3/1	3/1	Other ^g	No	...	...
New Kent	3/1	3/1	Per license	...	...	...
Nottoway	3/1	3/31	Per location	No	...	...
Page	3/1	3/1	Other ^h	No	...	...
Powhatan	3/1	3/1	None	No	...	...
Prince George	3/1	3/1	Per license	Yes	50,000	Yes
Prince William	5/1	5/1	None	Yes	100,000	Yes
Roanoke	3/1	3/1	Per license	Yes	100,000	Yes
Rockbridge	3/1	3/1	Per license	No	...	...
Southampton	3/1	3/1	None	No	...	...
Spotsylvania	3/1	4/15	None	Yes	100,000	Yes
Surry	2/15	2/15	Per license	No	...	...
Warren	3/1	3/1	Per license	Yes	50,000	Yes
Wise	3/1	3/1	None	Yes	50,000	No
York	3/1	3/1	Per license	Yes	100,000	Yes
Towns	Note: Towns that answered "not applicable" for all items in this table excluded. For a listing of town respondents and non-respondents, see Appendix B.					
Abingdon	3/1	3/1	None	...	...	...
Altavista	1/1	1/31	Per license	No	...	...
Amherst	4/1	4/1	None	No	...	...
Appomattox	1/31	1/31	Per location	No	...	...
Ashland	5/1	5/1	None	Yes	100,000	Yes
Berryville	3/1	3/1	None	No	...	...
Big Stone Gap	1/1	3/1	Per License	Yes	7,500 - 18,550	Yes
Blacksburg	3/1	3/1	Sliding scale	No	50,000	...
Blackstone	3/1	3/1	None	No	...	...
Bluefield	5/15	5/15	None	No	...	...
Boones Mill	1/31	1/31	Per license	No	...	Yes
Bowling Green	3/1	3/1	Per location	Yes	...	...
Boydton	5/1	5/1	Per Location	No	...	...
Bridgewater	3/1	3/31	None	No	...	...
Broadway	3/1	3/1	Per license	Yes	...	Yes

... No response provided.

^g Nelson County has a minimum tax of \$30.

^h Page County has a minimum tax of \$20.

Table 15.1 (continued)

Locality	Due Dates		License Fee Applied	Gross	Threshold Amount (\$)	Separate Gross Receipts
	Filing	Payments		Receipts Tax Threshold		Tax Threshold for Each License
Towns (continued)						
Brodnax	3/31	3/31	Per license	No	...	Yes
Brookneal	2/2	2/2	Per location	No	...	No
Buchanan	2/15	2/15	Per license	No	...	...
Cedar Bluff	3/1	3/1	None	No	...	...
Charlotte Court House	1/31	1/31	Per license	...	...	...
Chase City	3/1	3/1	Per license	No	...	No
Chatham	1/31	1/31	Per license	No	...	No
Chilhowie	3/1	3/1	Per license	No	...	Yes
Chincoteague	3/1	4/30	None	No	...	No
Christiansburg	3/1	3/1	None	No	...	...
Clarksville	3/1	3/1	Per license	No	...	...
Clintwood	3/1	3/31	None	No	...	...
Coeburn	3/1	3/1	None	No	...	...
Colonial Beach	3/1	4/1	Per license	No	...	No
Courtland	1/1	4/1	...	No	...	...
Culpeper	3/1	5/1	None	No	...	...
Damascus	1/1	5/1	Per license	No	...	Yes
Dayton	3/1	3/1	Other ⁱ	No	...	...
Dendron	6/30	6/30	Per location	No	...	...
Dillwyn	3/1	3/1	None	No	...	...
Dublin	3/1	4/15	None	No	...	...
Dumfries	12/31	1/31	None	No	...	...
Edinburg	3/1	3/1	Per license	...	...	...
Exmore	3/1	3/31	Other ^j	Yes	30,000	No
Farmville	3/1	3/1	Per location	No	...	...
Fincastle	3/1	3/1	None	No	...	...
Front Royal	3/1	4/1	Per license	...	...	...
Gate City	3/1	7/1	None	No	...	...
Glade Spring	4/30	6/30	None	No	...	No
Glasgow	3/1	3/1	Other ^k	No	...	...
Gordonsville	1/1	3/1	Per license	No	...	...
Gretna	3/1	3/1	Per location	...	...	...
Grottoes	7/1	7/1	Per license	No	...	...
Grundy	3/1	3/1	None	No	...	...
Haysi	4/15	4/15	None	No	...	No

... No response provided.

ⁱ For the town of Dayton, the imposed license fee is credited against the license tax.

^j Town of Exmore imposes fee only on those businesses reporting gross receipts of less than \$30,000.

^k Town of Glasgow imposes fee of \$30 or the tax, whichever is greater but do not impose both.

Table 15.1 (continued)

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Separate Gross Receipts Threshold Amount (\$)	Gross Receipts Tax Threshold for Each License
	Filing	Payments				
Towns (continued)						
Herndon	3/1	3/1	None	Yes	10,000-50,000	Yes
Hillsville	5/1	5/1	Per license ^l	...	...	...
Honaker	3/1	3/1	None	No	...	...
Hurt	1/31	1/31	Per license	Yes	Varies	Yes
Iron Gate	1/31	1/31	Per license	Yes	25,000	Yes
Ivor	7/1	7/1	Per license	No	...	...
Kenbridge	3/1	3/1	Per license	No	...	...
Keysville	3/1	3/1	None	No	...	...
Kilmarnock	3/1	3/1	Per license ^m	No	...	...
La Crosse	3/31	3/31	None	No	...	No
Lawrenceville	3/1	3/1	Per location	No	...	No
Lebanon	1/1	3/1	Per license	Yes	2,000	...
Leesburg	3/1	4/15	Per license ⁿ	...	...	...
Louisa	3/1	6/30	Per location	No	...	...
Luray	2/1	3/1	None	No	...	No
Marion	1/31	1/31	Per license	Yes	4,000	Yes
McKenney	1/31	1/31	None	...	...	...
Middleburg	3/1	3/1	Per location	No	...	...
Middletown	1/1	1/31	Per license	No	...	...
Mineral	3/1	6/30	None	Yes	...	Yes
Montross	3/1	1/31	Per license	No	...	No
Mount Jackson	3/1	3/1	...	No	...	...
New Market	3/1	3/1	Per location	No	...	...
Occoquan	7/1	7/1	Per license	...	...	...
Onancock	5/1	6/30	Per license	Yes	Varies	No
Orange	1/31	1/31	Other ^o	...	...	...
Pamplin	N/A	3/1	None	No	...	...
Parksley	5/1	6/30	None	No	...	Yes
Pearisburg	1/31	3/31	Per Location	No	...	Yes
Pennington Gap	3/1	3/1	None	No	...	Yes

... No response provided.

N/A Not applicable.

^l The town of Hillsville imposes the greater of \$30 or the tax rate set forth.

^m The town of Kilmarnock imposes fees on new businesses or businesses not grossing enough to generate \$30 in license tax. Businesses pay fee or tax, but not both.

ⁿ The town of Leesburg imposes the greater of \$20 or the tax rate set forth.

^o The town of Orange imposes license fee on peddlers, carnivals, telephone and telegraph companies, and utility companies.

Table 15.1 (continued)

Locality	Due Dates		License Fee Applied	Gross	Separate Gross Receipts	
	Filing	Payments		Receipts Tax Threshold	Threshold Amount (\$)	Tax Threshold for Each License
Towns (continued)						
Pocahontas	3/1	3/1	None	Yes	...	Yes
Port Royal	1/1	3/15	Per license	No	...	...
Pound	3/1	3/1	Per license	No	...	...
Pulaski	3/1	3/1	Per license	No	...	...
Purcellville	3/1	3/1	None	No	...	...
Quantico	1/1	3/1	None	No	...	...
Remington	3/1	3/1	None	No	...	...
Richlands	3/1	3/1	Per license	No	...	...
Rocky Mount	5/31	5/31	None	...	...	...
Round Hill	8/31	9/15	None	No	...	...
Rural Retreat	5/1	5/1	None	...	...	...
Saint Paul	3/1	3/1	None	No	...	...
Saltville	1/31	1/31	None	No	...	...
Scottsville	3/1	3/1	None	No	...	No
Shenandoah	2/15	3/1	...	No	...	No
Smithfield	4/15	4/15	...	No	...	...
South Boston	3/1	3/1	None	No	...	...
South Hill	2/15	3/1	None	No	...	...
Stanley	1/1	3/1	None	Yes	7,500	No
Stephens City	3/1	3/1	Per license	No	...	Yes
Strasburg	2/28	3/1	Per location	No	12,000	No
Stuart	N/A	5/31	Per location	No	...	...
Tappahannock	3/1	3/1	Per license	No	...	...
Tazewell	1/1	3/1	Per license	No	...	...
The Plains	5/15	5/15	Per license	No	...	Yes
Timberville	January	March	...	...	...	...
Urbanna	7/1	7/1	Per license	No	...	...
Victoria	1/1	2/28	Per location	No	...	...
Vienna	5/1	5/1	None	Yes	50,000	Yes
Vinton	3/1	3/1	None	No	...	...
Warrenton	3/1	6/30	None	No	...	...
Warsaw	3/1	3/1	None	No	...	...
Waverly	3/1	3/1	Per License	No	...	...
West Point	3/1	3/1	None	No	...	...
Windsor	1/1	1/1	None	No	...	...
Wise	3/1	3/1	None	No	...	...
Woodstock	3/1	3/31	Per license	No	...	...
Wytheville	5/31	5/31	None	Yes	Varies	Yes

... No response provided.

N/A Not applicable.

Table 15.2
Specific BPOL Classification Fees and Tax Rates, 1999

Locality	Fee (\$)	Min. Tax (\$)	Tax Rate (Per \$100)				
			Contract- ing	Retail	Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases
Cities	Note: All cities responded to the survey.						
Alexandria	N/A	50	0.16	0.20	0.35	0.35	0.05 GR
Bedford ^a	...	25	0.10	0.125	0.25	0.50	0.10 P
Bristol	...	30	0.16	0.20	0.20	0.20	Varies P ^b
Buena Vista	0	30	0.16	0.20	0.36	0.58	0.05 GR
Charlottesville	35	...	0.16	0.20	0.36	0.58	0.16 P
Chesapeake	50	50W	0.16	0.20	<500K=0.36 >500K=0.30	0.58	0.12 P
Clifton Forge	...	30	0.16	0.20	0.36	0.58	0.25 P
Colonial Heights	...	30	0.15	0.20	0.35	0.57	0.05 P
Covington	...	30	0.16	0.20	0.36	0.58	0.12 GR
Danville	...	...	0.16	0.20	0.36	0.58	0.15 P
Emporia	...	30	0.16	<600K=0.20 >600K=0.15	0.35	0.55	<2,000=15 P 2,001-100K=0.10 >100K=0.05
Fairfax	...	...	0.16	0.20	0.27	0.40	0.05 P
Falls Church	...	30	0.16	0.19	0.36	0.50	0.08 GR
Franklin	0	...	0.15	0.20	0.30	0.58	0.10 P
Fredericksburg	...	30	0.16	0.20	0.36	0.58	0.05 P
Galax	5	30	0.16	0.20	0.20	0.58	0.05 P
Hampton	30	...	0.16	0.20	0.36	0.58	0.15 P
Harrisonburg	50	30W	0.16	0.20	0.20	0.58	0.17 GR
Hopewell	30	...	0.16	0.20	0.36	0.58	0.25 GR
Lexington	...	30	0.16	0.20	0.36	0.58	0.05 P
Lynchburg	...	...	0.16	0.20	0.36	0.58	0.28 P
Manassas	...	...	0.10	0.10	0.22	0.22	0.05 P
Manassas Park	...	50W	0.10	0.15	0.18	0.35	0.05 >\$10,000
Martinsville	...	30	0.10	0.20	0.36	0.58	0.05 P
Newport News	<50K=30 50K-100K=50	50W	0.15	0.20	0.36	0.58	0.20 P

*See last page of table for notes and abbreviations and symbols.

N/A Not applicable.

... No response provided.

^a Minimum taxes in the City of Bedford: C: <25K=10.00, R: <8K=10.00, RP, PE, BS: <4K=10.00, and F, RE, PR: < 5K = 25.00.

^b In the City of Bristol the minimum tax is \$25 plus: 0-500K: 0.25; 500K-1M: 0.2; 1M-2M: 0.15; >2M:0.10.

Locality	Fee (\$)	Min. Tax (\$)	Contract- ing Retail	Tax Rate (Per \$100)			
				Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases	
Cities (continued)							
Norfolk	60	...	0.16	0.20	0.36	0.58	0.15 P
Norton	...	30	0.16	0.20	0.36	0.50	0.25 P
Petersburg	0	30	0.18	0.24	0.32	0.58	...
Poquoson	N/A	30	0.15	0.15	0.30	0.40	0.05 P
Portsmouth	...	50	0.16	0.20	0.36	0.58	0.15 P
Radford	0.75	30.75	0.125	0.135	0.14	0.365	6.8 P
Richmond ^c	30	190	0.19	0.20	0.36	0.58	0.22 P
Roanoke	50	...	0.14	0.20	0.36	0.58	44 P
Salem	...	30	0.16	0.20	0.36	0.58	0.13 P
Staunton	N/A	30	0.16	0.20	0.36	0.40	...
Suffolk	...	30	0.15	0.20	0.36	0.58	0.09 P
Virginia Beach	...	...	0.16	0.20	0.36	0.58	0.12 P
Waynesboro	...	30	0.16	0.20	0.36	0.58	0.15 P
Williamsburg	...	30	0.16	0.20	0.36	0.58	0.05 GR
Winchester	15	30	0.16	0.20	0.20	0.58	...
Counties	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.						
Albermarle	50	...	0.16	0.20	0.36	0.58	0.05 P
Alleghany	15	...	0.08	0.10	0.18	0.29	0.05 GR
Amelia	0	...	0.16	0.05	0.09	0.15	0.05
Amherst	10	N/A	0.13	...	0.31	0.50	N/A
Appomattox	N/A	...	...	...	...	...	...
Arlington	0	0	0.16	0.20	0.35	0.36	0.08 GR
Augusta	...	...	0.16	0.20	0.30	0.30	0.05 GR
Botetourt	...	10	0.08	0.10	0.18	0.29	0.05 P
Caroline	0	30	0.12	0.15	0.19	0.49	0.05 P
Chesterfield	Based on GR	...	0.15	0.20	0.36	0.58	0.10 P
Clarke	...	30	...	...	...	...	...
Cumberland	...	30	0.05	0.05	0.05	0.10	0.05
Dinwiddie	...	30	0.14	0.16	0.30	0.45	0.05 GR
Fairfax	10K-50K=30 50K-100K=50	...	0.11	0.17	0.19	0.31	0.04 P
Fauquier	10K-50K=20 50K-100K=50 >100K=20xrate	...	0.10	0.10	0.20	0.30	0.05 P

*See last page of table for notes and abbreviations and symbols.

N/A Not applicable.

... No response provided.

^c The minimum tax in the City of Richmond: C:\$190; R:\$200; RP, PE, BS:\$360; F, RE, PR:\$580; W:\$220.

^d Frederick County fees as follows: \$4,000-14,999=30; \$15-24,999=50; \$25-99,999=100.

Table 15.2 (continued)

Locality	Fee (\$)	Min. Tax (\$)	Tax Rate (Per \$100)				
			Contract- ing Retail	Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases	
Counties (continued)							
Frederick	Varies ^d	30	0.16	0.20	0.36	0.58	0.05P
Gloucester	50	...	0.10	0.10	0.10	0.12	0.05
Goochland	...	25	0.10	0.05	0.10	0.15	0.025 P
Greene	N/A	20	0.12	0.15	0.27	0.44	0.04 P
Greensville	...	30	0.16	0.16	0.30	0.40	0.05 P
Halifax	30	...	0.08	0.10	0.18	0.29	0.025 GR
Hanover	...	...	0.10	N/A	N/A	N/A	N/A
Henrico	...	30	0.15	0.20	0.20	0.22	Varies ^e P
Henry	...	30	>100K= 0.025	>100K= 0.015	100K=0.015	>100K=0.025	0.0005 P
Isle of Wright	...	30	0.10	0.12	0.20	0.35	0.05 P
James City	30	...	0.16	0.20	0.36	0.58	0.05 P
King George	0	25	0.12	0.10	0.10	0.25	0.05 P
Loudoun	30	...	0.09	0.17	0.17: B 0.23: PE	0.33	0.05 P
Mathews	30	...	0.05	0.15	0.05	0.15	0.05 P
Nelson	30	...	...	...	...	...	...
New Kent	...	30	0.16	0.20	0.36	0.58	0.05 P
Nottoway	10	...	0.04	0.05	0.09	...	0.015 P
Page	...	20	0.10	0.10	0.20	0.30	0.05 P
Patrick	...	...	0.05	0.15	0.15	0.25	0.05 P
Powhatan	30	...	...	...	...	...	...
Prince George	1,001-25K=25 25K-50K=50	...	0.16	0.15	0.20	0.20	...
Prince William	N/A	...	0.13	0.17	0.21	0.33	0.05 P
Roanoke	< 100K = 50	...	0.16	0.20	0.36	0.58	0.05 P
Rockbridge	30	...	0.10	0.13	0.23	0.38	0.05 P
Southampton	...	30	0.10	0.25	0.25	0.58	0.05 P
Spotsylvania	...	...	0.08	0.10	0.18	0.29	0.025 P
Surry	...	28	0.08	0.15	0.15	0.25	0.05 GR
Warren	0	10	0.11	0.14	0.25	0.39	0.03 P
Wise	N/A	...	0.12	...	...	...	...
York	0	...	0.16	0.20	0.36	0.58	0.05 P

*See last page of table for notes and abbreviations and symbols.

N/A Not applicable.

... No response provided.

^e Henrico County fees as follows: <10K=25P; 10K-5M=0.20; 5M-15M=0.15; 15M-25M=0.10
25M-50M=0.05; 50M-100M=0.025; AND >100M=0.0125 for wholesale purchases.

Locality	Fee (\$)	Min. Tax (\$)	Tax Rate (Per \$100)				
			Contract- ing Retail	Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases	
Towns	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.						
Abingdon	N/A	Varies ^f	0.10	0.20	0.18	0.20	<3M=30+0.13 >3M=0.10
Altavista	30	30	0.10	0.15	0.22	0.15	0.05 P
Amherst	...	30	0.16	0.10	0.31	0.50	0.04 GR
Appomattox	...	...	\$250 Max.	0.05	0.05	0.05	0.05 GR
Ashland	...	30	0.00125	0.00125	0.00125	...	0.00125 GR
Berryville	...	20	0.12	0.12	0.10	0.25	0.05 GR
Big Stone Gap	30	...	0.16	0.20	0.20	0.40	0.13
Blacksburg	...	...	0.10	0.20	0.23	0.37	0.05 P
Blackstone	...	30	0.11	0.11	0.20	0.20	0.05 P
Bluefield	...	10	100K = 0.16 150K = 0.14 >250K = 0.12	100K = 0.20 400K = 0.175 500K = 0.15 500K = 0.125 500K = 0.10 500K = 0.075 >250K = 0.05	25K=0.36 25K=0.315 50K=0.27 150K=0.18 250K=0.09 >500K=0.05	50K=0.58	...
Boones Mill	...	25	0.16	0.16	0.15	0.25	0.10 GR
Bowling Green	30	...	0.15	0.15	0.15	0.15	0.05 P
Bridgewater	...	20	0.12	0.15	0.15	0.435	0.05 P
Broadway	...	25	0.08	0.08	0.20	0.20	0.04 P
Brodnax	30	...	0.16	0.20	0.25	...	...
Brookneal	...	30	0.13	0.13	0.13	0.13	0.05
Buchanan	...	25	0.10	0.10	0.10	0.15	0.05 GR
Cedar Bluff	0	30	0.15	0.15	0.15	0.15	0.05 P
Charlotte C.H.	5	30	...	...	...	...	...
Chase City	...	...	0.14	0.14	0.22	0.30	0.05 P
Chatham	...	30	0.16	0.20	0.20	0.20	0.05
Chilhowie ^g	0.75	20	0.12	0.12	...	...	0.05 P
Chincoteague	...	30	0.13	0.13	0.13	0.13	0.05 P
Christianburg	...	30	0.064	0.08	0.144	0.232	0.05 P
Clarksburg	...	...	0.16	0.15	0.22: R 0.17: PE 0.17: B	0.27	0.05

*See last page of table for notes and key to abbreviations and symbols.
 N/A Not applicable.
 ... No response provided.
^f C, R, PE, BS: \$25 and RS, F, R,E, BR:\$20.
^g The Town of Chilhowie charges a flat fee plus \$0.12 per \$100 GR.

Table 15.2 (continued)

Locality	Fee (\$)	Min. Tax (\$)	Tax Rate (Per \$100)				
			Contract- ing	Retail	Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases
Towns (continued)							
Clarksville	...	...	0.16	0.15	0.22RP;0	0.27	0.05
Clintwood	...	30	0.15	0.15	0.15	0.20	0.10 P
Clover	...	20	0.05	0.05	0.05	...	...
Coeburn	...	30	0.16	0.15	0.20	0.20	0.13 P
Colonial Beach	N/A	...	0.16	0.20	0.36	0.58	0.05
Courtland	...	10	...	0.20	0.20	0.55	50K=0.55
Culpepper	...	30	0.10	0.13	0.23	0.36	0.05 P
Damascus	...	30	0.16	0.20	0.20	0.20	0.05 P
Dayton	20	...	0.12	0.15	0.20	0.30	0.05 P
Dillwyn	...	30	0.08	0.08	0.08	0.08	0.05 GR
Dublin	...	30	0.14	0.16	0.07	0.15	0.05 P
Dumfries	...	30	0.10	0.12	0.20	0.40	0.03
Edinburg	...	...	0.08	0.08	0.08	0.20	0.05 P
Exmore	...	30	0.10	0.15	0.10	0.15	0.05 P
Farmville	10	...	0.16	0.20	...	0.45	0.20 P
Fincastle	...	10	0.06	0.08	0.14	0.23	0.04 P
Front Royal	10	...	0.08	0.12	0.20	0.36	0.08 GR
Gate City	...	30	0.11	0.14	0.25	0.41	0.05 GR
Glade Spring	30	...	0.16	0.20	0.22	0.25	0.13 P
Glasgow	30	...	0.02	0.03	0.07	0.08	0.05 P
Gordonsville	...	30	0.16	0.20	0.36	0.40	0.15 GR
Gretna	...	15	0.10	0.10	0.10	0.10	...
Grottoes	...	15	0.08	0.10	0.18	0.29	0.05 P
Grundy	0	10	0.20	0.20	0.20	0.22	0.05
Haymarket	30	...	0.10	0.10	0.10	0.10	0.05
Haysi	...	...	...	0.15	0.15	0.15	...
Herndon	N/A	...	0.13	0.13	0.21	0.40	0.05 GR; P
Hillsville	30	...	0.15	0.15	0.15	0.15	0.05 P
Honaker	...	65	0.10	0.10	0.10	0.10	0.10 GR
Hurt	...	30	0.10	0.15	0.22	0.15	0.05 P
Iron Gate	...	30	0.15	...	0.15	0.15	...
Ivor	20	...	...	...	...	...	...
Kenbridge	N/A	...	0.10	0.12	0.20	0.25	0.05 P
Keysville	...	30	0.04	0.04	0.04	0.04	0.02 GR
Kilmamock	30	30	0.06	0.08	0.08	0.23	0.023 P

*See last page of table for notes and key to abbreviations and symbols.

N/A Not applicable.

... No response provided.

Locality	Fee (\$)	Min. Tax (\$)	Contract- ing	Retail	Tax Rate (Per \$100)		
					Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases
Towns (continued)							
La Crosse	...	...	0.10	0.10	0.10	0.15	0.03
Lawrenceville	30	...	0.08	0.10	0.18	0.30	0.08 P
Lebanon	30	25	...	0.10	0.10	0.25	0.10 GR
Leesburg	...	20	0.10	0.10	0.15	0.20	0.075 GR
Louisa	...	30	0.15	0.175	0.175	0.175	0.05 P
Luray	...	30	0.10	0.12	0.25	0.25	0.05
Marion	...	30	0.15	0.19	0.20	0.25	0.05 P
McKenney	...	20	0.05	0.05	0.05	0.05	0.05 P
Middleburg	20	...	0.12	0.15	0.22	0.23	0.05
Middletown	...	30	0.16	0.20	0.20	0.20	0.05 GR
Mineral	...	...	...	0.10	0.10	0.10	0.05
Montross	30	...	...	...	...	...	...
Mount Jackson	...	...	0.05	0.05	0.05	0.05	0.05 GR
New Market	10	10	0.10	0.10	0.10	0.10	0.05 P
Occoquan	...	30	0.16	0.20	0.20	0.33	0.05 GR
Onancock	15	...	0.05	0.06	0.11	0.175	0.025
Pamplin	...	30	...	...	...	...	...
Parksley	...	30	0.05	0.08	0.10	0.12	0.05 P
Pearisburg	...	30	0.16	0.20	0.36	0.28	0.05 GR
Pembroke	30	...	0.16	0.20	0.30	0.58	0.15
Pennington Gap	...	...	0.15	0.15	0.15	0.15	0.15 GR
Pocahontas	...	20	0.16	0.20	0.36	0.58	0.05 GR
Pound	...	30	0.08	0.10	0.18	0.25	0.07 GR
Pulaski	5	...	0.16	0.16	0.20	0.40	<2M=0.13 2M-3M=0.05 >3M=0.01
Purcellville	...	10	0.14	0.19	0.19	0.19	0.05 P
Quantico	...	30	0.16	0.20	0.20	0.20	0.05 GR
Remington	...	30	0.10	0.10	0.14	0.10	0.05 GR
Richlands	...	...	0.16	0.20	0.20	0.30	0.05 P
Rocky Mount	...	20	0.16	0.13	0.30	0.50	0.05 P
Round Hill	10	10	0.088	0.10	0.15	0.33	0.05

*See last page of table for notes and key to abbreviations and symbols.

N/A Not applicable.

... No response provided.

^h Minimum tax for Scottsville's businesses are as follows: C, R, W: \$20 and R, PE, BS, F, R, PR: \$30.

Table 15.2 (continued)

Locality	Fee (\$)	Min. Tax (\$)	Tax Rate (Per \$100)				
			Contract- ing	Retail	Repair, Personal & Business Svcs.	Financial, Real Estate, & Prof.	Wholesale Gross Receipts Or Purchases
Towns (continued)							
Rural Retreat	...	10	0.10	0.10	0.10	0.10	0.10 GR
Saint Paul	...	30	0.16	0.17	0.17	0.30	0.13 GR
Smithfield	...	30	0.10	0.124	0.20	0.35	0.05 P
Saltville	0	30	...	0.20	0.18	0.29	...
Scottsville	0	Varies ^h	0.15	0.20	0.58	0.58	>10K=0.05 P
Shenandoah	...	30	0.16	0.20	0.36	0.35	0.05 GR
South Boston	N/A	30	0.08	0.10	0.18	0.29	0.10
South Hill	...	30	0.10	0.125	0.21	0.31	0.05 P
Stanley	30	30	0.10	0.17	0.25	0.25	0.05 P
Stephens City	...	...	0.15	0.15	0.15	0.15	0.05 P
Strasburg	...	15	0.11	0.13	0.13	0.19	0.05 P
Stuart	...	30	0.08	0.10	0.18	0.29	0.29 GR
Tappahanock	...	25	0.06	0.11	0.26	0.45	0.05 GR
Tazewell	20	...	0.15	0.15	0.15	0.15	0.05 GR
The Plains	20	...	0.14	0.14	0.14	0.14	0.14 GR
Timberville	...	15	0.11	0.11	0.11	0.33	0.06 P
Urbana	...	30	0.10	0.07	0.07	0.20	0.02 GR
Victoria	0.50	30	0.16	0.15	0.20	0.20	0.05 GR
Vienna	...	30	0.12	0.17	0.22	0.52	0.10 GR
Vinton	...	30	0.16	0.20	0.30	0.35	0.05 P
Warrenton	...	30	0.10	0.14	0.22	0.35	0.05 P
Warsaw	...	...	0.07	<1M=0.08 1M-3M=0.06 3M-5M=0.05 >5M=0.03	0.15	0.07 F 0.15 RE 0.19 PR	0.05 P
Waverly	...	...	0.05	0.07	0.07	0.20	0.05
West Point	...	30	0.16	0.20	0.36	0.50	0.05
Windsor	...	20	0.07	0.04	0.07	0.02	0.03 P
Wise	...	30	0.15	0.20	0.20	0.25	0.05 P
Woodstock	15	...	0.10	0.13	0.13	0.18	0.05 GR
Wytheville	...	30	0.13	0.17	0.25	0.35	0.05 P

N/A Not applicable.
 ... No response provided.

Key to Abbreviations:

B: Business Service
 F: Financial
 GR: Based on Gross Receipts
 P: Based on Purchases for Sale
 PE: Personal Service
 PR: Professional
 R: Retail
 RE: Real Estate
 RP: Repair
 W: Wholesale
 K: Thousands
 M: Millions

**Table 15.3
Taxes and Fees on Peddlers and Itinerant Merchants, 1999**

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Cities	Note: all cities responded to the survey		
Alexandria	\$500	\$500, 1 time, non-renewable	\$0.05 per \$100
Bedford	\$500	\$500	\$25
Charlottesville	\$125	\$125	\$125
Chesapeake	\$50	\$50 on receipts < \$100K \$500 on receipts >\$100K	\$50 on receipts < \$100K \$500 on receipts >\$100K
Clifton Forge	\$300-500	\$300-500	\$300-500
Colonial Heights	\$500 fee, non-food \$50, perishables, food	\$500 fee, non-food \$50, perishables, food	\$500 fee, non-food \$50, perishables, food
Covington	\$100-500	\$100-500	N/A
Danville	\$60	\$500	\$500
Fairfax	\$30	\$30	\$0.05 per \$100
Franklin	\$10-200		\$50 on first \$10K of Purchases, \$0.10 per \$100 thereafter
Fredericksburg	\$200	\$200	\$30 or 0.05 gross purchases
Hampton	\$50-500	\$50-500	\$0.15 per \$100 of purchases
Harrisonburg	\$500	\$500	\$500
Hopewell	\$500	\$500	\$500
Lexington	\$500	\$500	N/A
Manassas	\$500	\$500	\$500
Manassas Park	\$25	N/A	N/A
Martinsville	\$50	\$50	\$50
Newport News	\$325	\$325	License fee: \$30-50 License tax: \$0.20 per \$100 purchases
Norfolk	\$500	\$500	\$500
Norton	\$30	\$30	\$30
Petersburg	\$500 per year	\$500 per year	\$500 per year
Poquoson	\$50 per month	\$50 per month	N/A
Portsmouth	\$500 per year	\$500 per year	\$0.05 per \$100 gross purchases
Radford	\$50 perishables; \$500 non-perishables	\$500 per year	\$50.75

... No answer provided
N/A Not Applicable

Table 15.3 (continued)

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Cities (continued)			
Roanoke	\$50	\$50	\$50 if gross purchases < \$100K
Staunton	\$500	\$200 per 72 hr. event; Not to exceed \$500/yr.	\$200 per 72 hr. event; Not to exceed \$500/yr.
Suffolk	\$500	\$200	\$50
Virginia Beach	\$50	\$500	\$500
Waynesboro	\$250 plus \$0.20 per \$100	\$500	\$30 plus \$0.15 per \$100
Williamsburg	N/A	\$500	\$500
Winchester	\$0.20 per \$100	\$0.20 per \$100	\$0.20 per \$100
Counties	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.		
Albemarle	\$500	\$500	N/A
Alleghany	\$500	\$500	\$500
Amherst	\$5 per year	\$200 per month or \$500 per year	N/A
Arlington	\$500 per year	\$500 per year	\$0.08 per \$100 gross receipts
Augusta	\$500	\$500	\$100
Botetourt	\$300	\$300	\$300
Caroline	\$30	\$30	N/A
Chesterfield	\$25-500	\$50-500	\$0.10 per \$100 gross purchases
Clarke	\$30	\$30	\$30
Cumberland	\$30	\$30	\$30
Fairfax	\$20	\$20	\$20
Fauquier	\$500	\$500	Same as for non-itinerant wholesalers
Franklin	\$50 -500	N/A	N/A
Gloucester	\$500	\$500	\$500
Goochland	\$50	\$50	\$50
Greene	\$500	\$500	\$500
Greensville	\$0.16 per \$100	\$0.16 per \$100	\$0.05 per \$100
Halifax	\$50	\$100 per day to \$500 per year	\$100 per day to \$500 per year
Henrico	...	\$0.20 per \$100 gross receipts (\$200 min.)	...
Henry	\$50	\$500	\$50- 500

... No answer provided
N/A Not Applicable

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Counties (continued)			
Isle of Wight	\$10	\$10	\$10
James City	\$30	\$500	...
Loudoun	\$500	\$500	\$500
Nelson	\$30	\$30	\$30
New Kent	\$30	\$30	\$30
Powhatan	\$30	\$30	\$30
Roanoke	\$30	\$500	\$0.05 per \$100 of purchases
Southampton	\$500 per year	\$500 per year	\$500 per year
York	\$0.20 per \$100 gross receipts	\$0.20 per \$100 gross receipts	\$0.05 per \$100 gross purchases
Towns			
Note: Towns that answered "not applicable" for all items in this table excluded. For a listing of town respondents and non-respondents, see Appendix B.			
Abingdon	\$50 per day	\$50 per day	\$50 per day
Altavista	\$50	\$50 per year (perishable) \$200 per year (non-perishable)	N/A
Appomattox	\$500	\$500	\$500
Ashland	\$250	\$250	\$250
Berryville	\$100	\$100	N/A
Big Stone Gap	\$30	\$30	\$30
Blacksburg	\$30	\$1,000	\$1,000
Blackstone	\$50 w/ surety bond for \$5,000	\$50 w/ surety bond for \$5,000	\$50 w/ surety bond for \$5,000
Bowling Green	\$50 per year	\$50 per year	0
Brodnax	\$500 per year	\$50 per month	\$50 per month
Chase City	\$500 1st year; renewal at \$0.14 per \$100	\$500 1st year; renewal at \$0.14 per \$100	\$500 1st year; renewal at \$0.14 per \$100
Chatham	\$50	\$500	N/A
Chilhowie	\$100	\$100	\$100
Clintwood	\$200	\$200	N/A
Culpeper	\$500	\$500	N/A

... No answer provided
N/A Not Applicable

Table 15.3 (continued)

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Towns (continued)			
Damascus	\$250 per year	\$250 per year	N/A
Dayton	\$200	\$200	N/A
Dillwyn	\$500	\$500	N/A
Front Royal	\$50 annual (perishable)	\$50 annual (perishable)	\$50 annual (perishable)
	\$500 annual (non-perishable)	\$500 annual (non-perishable)	\$500 annual (non-perishable)
	\$100/season (Christmas trees, fireworks)	\$100/season (Christmas trees, fireworks)	\$100/season (Christmas trees, fireworks)
Glade Spring	\$500	\$500	\$500
Grundy	\$10	\$10	\$10
Herndon	\$12.50 per week; not to exceed \$500 per year	\$12.50 per week; not to exceed \$500 per year	\$0.05 per \$100 of purchases
Hillsville	\$25 per day; not to exceed \$500 per year	\$25 per day; not to exceed \$500 per year	N/A
Kenbridge	\$300 per year	\$300 per year	N/A
Keysville	\$50	\$50	\$50
La Crosse	\$100	\$100	\$100
Lawrenceville	\$50	\$50	\$50
Leesburg	\$250	\$250	N/A
Louisa	\$200 per year	\$200 per year	\$200 per year
Luray	\$500 per year	\$500 per year	N/A
Marion	\$500	\$500	\$500
Middleburg	\$500 per year	\$500 per year	\$500 per year
Mineral	...	...	\$200 per year
Montross	\$500	\$500	\$500
New Market	\$100	\$500	\$100 - \$500
Onancock	\$25	N/A	N/A
Pamplin	\$2.50 per month	\$2.50 per month	\$2.50 per month
Pocahontas	\$25	\$25	\$25
Purcellville	\$250 per year	\$250 per year	\$250 per year
Rocky Mount	\$50 per year (perishables)	\$50 per year (perishables)	N/A
	\$500 per year (non-perishables)	\$500 per year (non-perishables)	

... No answer provided
N/A Not Applicable

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Towns (continued)			
Rural Retreat	\$250 -500	\$250 -500	\$250 -500
Saint Paul	\$0.17 per \$100 or \$30 min.	\$0.17 per \$100 or \$30 min.	N/A
Scottsville	...	\$500 per year	...
South Boston	\$100 per day or \$500 per year	\$100 per day or \$500 per year	\$100 per day or \$500 per year
Stanley	\$25 per day	\$25 per day	N/A
Stephens City	Greater of \$50 or \$0.15 per \$100	Greater of \$50 or \$0.15 per \$100	Greater of \$50 or \$0.15 per \$100
Strasburg	\$75	N/A	N/A
Stuart	\$300 per year	\$300 per year	N/A
Victoria	\$100.50	\$100.50	\$100.50
Warrenton	\$250 per year	\$500 per year	N/A
West Point	\$30	\$30	N/A
Windsor	\$20	\$20	\$20
Woodstock	\$250 per year plus \$5 per day, not to exceed \$500 per year (non-perishables); \$50 per year (perishables)	\$250 per year plus \$5 per day, not to exceed \$500 per year (non-perishables); \$50 per year (perishables)	\$250 per year plus \$5 per day, not to exceed \$500 per year (non-perishables); \$50 per year (perishables)
Wytheville	\$250 -500	\$250 -500	\$250 -500
... No answer provided N/A Not Applicable			