

## Section 16

### Business, Professional, and Occupational License Taxes, 2001

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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 39 cities and 44 of the 95 counties. The tax is also widely used by incorporated towns; 104 reported using the BPOL tax. The specific localities that impose the tax are listed in **Table 16.1**.

Most localities charge a fee to all businesses for the issuance of a license. Many localities have established a license tax threshold. 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 contract-

ing, 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. (The 2000 guidelines are viewable on the Department of Taxation's current internet site, ([www.tax.state.va.us/pdfs/Publications/2000bpol-sect1.pdf](http://www.tax.state.va.us/pdfs/Publications/2000bpol-sect1.pdf))). 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.

**Table 16.1** shows information regarding due dates, license fees, and thresholds. **Table 16.2** shows specific fee amounts and major business classification tax rates for each locality. One question of the survey, not incorporated into any table, concerned renting real property. Four cities, 6 counties, and 8 towns reported charging a license fee, or levying a BPOL tax, on businesses renting real property.<sup>1</sup>

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.

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.<sup>2</sup> Only the localities that reported a fee or a tax rate in a particular category were included in the calculation of the median.

	<u>Cities</u>	<u>Counties</u>	<u>Towns</u>
License fee			
Median	\$ 37.50	\$ 30	\$ 27.50
No. of localities	12	16	33
Gross receipts tax rate			
Contracting			
Median	\$ 0.16	\$ 0.12	\$ 0.11
No. of localities	39	41	93
Retail			
Median	\$ 0.20	\$ 0.15	\$ 0.13
No. of localities	39	37	97
Repair, pers. & bus.			
Median	\$ 0.36	\$ 0.20	\$ 0.15
No. of localities	39	38	96
Fin., real est. & prof.			
Median	\$ 0.58	\$ 0.32	\$ 0.20
No. of localities	39	38	95
Wholesale (purchases)			
Median	\$ 0.12	\$ 0.05	\$ 0.05
No. of localities	28	29	61

The median for the license fee, which is generally imposed only upon

<sup>1</sup> Cities of Alexandria, Fairfax, Falls Church, and Portsmouth. Counties of Albemarle, Arlington, Augusta, Fairfax, Loudoun, and Nelson. Towns of Bridgewater, Cedar Bluff, Crewe, Dayton, Independence, Iron Gate, Rural Retreat, and Shenandoah.

<sup>2</sup> 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 \$.04 tax per \$100 on gross receipts would yield \$50, an amount 1.25 times greater.

businesses below the gross receipts tax threshold, is \$37.50 for the cities, \$30 for the counties and \$27.50 for towns. Many localities with no tax threshold charge a minimum tax, for example, \$20. In such a case, a license fee is not charged, but most businesses would pay at least \$20 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 maximum rate within a category, the median figures are less than those of the cities.

The median rate of \$0.12 on wholesalers for cities 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 16.3** lists taxes and fees on peddlers and itinerant merchants. Thirty-seven cities, 40 counties and 96 towns reported some form of tax on peddlers. Annual fees charged by cities for retail peddling range anywhere from \$30 to \$500. Twenty-five dollars to \$500 was the range of 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 month to \$500 per year.



**Table 16.1**  
**BPOL Due Dates and Other Provisions, 2001**

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

... No response provided.

<sup>a</sup> City of Bedford does not impose a license fee. It taxes all businesses on gross receipts, with the exception of a few with flat fees.

<sup>b</sup> City of Chesapeake authorizes payment under one license if tax payment is based on the highest applicable rate.

<sup>c</sup> City of Newport News applies a fee to businesses with gross revenues of under \$100,000. If over, it applies a license tax.

**Table 16.1 (continued)**

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Threshold Amount (\$)	Separate Gross Receipts Tax Threshold for Each License
	Filing	Payments				
<b>Cities (continued)</b>						
Richmond <sup>d</sup>	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 <sup>e</sup>	Yes
Staunton	3/1	3/1	Per license	No	N/A	No
Suffolk	3/1	3/1	None	Yes	100,000	Yes
Virginia Beach	1/1	3/1	Per license	Yes	100,001	Yes
Waynesboro	3/1	3/1	None	Yes	4,000	Yes
Williamsburg	2/15	3/1	Other	No	N/A	No
Winchester	3/1	3/1	Per license	Yes	5,000	Yes
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.					
Accomack	3/1	3/1	Per location	No	N/A	No
Albemarle	3/1	6/15	Per location	Yes	100,000	No
Alleghany	3/1	3/1	Per license	No	N/A	No
Amelia	1/31	1/31	None	No	N/A	No
Amherst	1/31	1/31	Per license	Yes	49,999	No
Arlington	1/31	1/31	Per license <sup>f</sup>	Yes	100,000	Yes
Augusta	3/1	3/1	Other <sup>g</sup>	Yes	100,000	Yes
Botetourt	3/1	3/1	None	No	N/A	No
Caroline	3/1	3/1	None	Yes	2,500	Yes
Chesterfield	3/1	3/1	Per location	Yes	100,000	No

... No response provided.

<sup>d</sup> City of Richmond imposes a \$30 fee for businesses which gross more than \$5,000 but less than \$100,000.

<sup>e</sup> 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.

<sup>f</sup> County of Arlington imposes no license fee on businesses with gross receipts of \$10,000 or less, one of \$30 on those with gross receipts from \$10,001-\$50,000, \$50 on those with gross receipts between \$50,001-\$100,000. Businesses with gross receipts greater than \$100,000 are subject to a tax based on a tax rate schedule.

<sup>g</sup> County of Augusta does not impose a license filing fee. It does impose a license tax on all businesses with gross receipts over \$100,000.

**Table 16.1 (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				
<b>Counties (continued)</b>						
Clarke	1/31	1/31	None	No	N/A	No
Cumberland	3/1	3/1	None	No	N/A	No
Dinwiddie	3/1	3/1	Per license	Yes	2,000	Yes
Fairfax	3/1	3/1	Per license <sup>h</sup>	Yes	100,001	Yes
Fauquier	3/1	7/1	Other <sup>i</sup>	Yes	100,000	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	N/A	No
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 <sup>j</sup>	No	N/A	No
Henrico	3/1	6/15	Other <sup>k</sup>	Yes	100,000	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
King George	5/30	6/30	None	Yes	2,500	Yes
Loudoun	3/1	3/1	None	Yes	100,000	Yes
Mathews	3/1	3/1	Per License	No	N/A	No
Nelson	3/1	3/1	Other <sup>l</sup>	No	N/A	No
New Kent	3/1	3/1	Per license	No	N/A	No
Nottoway	3/1	3/1	Per location	No	N/A	No
Page	3/1	3/1	Other <sup>m</sup>	No	N/A	No
Powhatan	3/1	3/1	None	No	N/A	No
Prince George	3/1	3/1	Per license	Yes	50,000	Yes

<sup>h</sup> Fairfax County imposes a \$30 license fee on businesses with gross receipts from \$10,000 to \$50,000, and a \$50 fee on those with gross receipts from \$50,001 to \$100,000. It imposes a license tax on businesses with gross receipts over \$100,000.

<sup>i</sup> Fauquier County imposes no fee for businesses with less than \$100,000 in gross receipts. Those greater than \$100,000 are subject to a tax rate per business category.

<sup>j</sup> Hanover County only licenses building contractors.

<sup>k</sup> 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.

<sup>l</sup> Nelson County has a minimum tax of \$30.

<sup>m</sup> Page County has a minimum tax of \$20.

**Table 16.1 (continued)**

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Threshold Amount (\$)	Separate Gross Receipts Tax Threshold for Each License
	Filing	Payments				
<b>Counties (continued)</b>						
Prince William	3/1	3/1	None	Yes	100,000	Yes
Roanoke	3/1	3/1	Per license	Yes	100,000	Yes
Rockbridge	3/1	3/1	Per license	No	N/A	No
Southampton	3/1	3/1	None	No	N/A	No
Spotsylvania	3/1	4/15	None	Yes	100,000	Yes
Surry	2/15	2/15	Per license	No	N/A	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
<b>Towns</b>	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	No	N/A	No
Altavista	1/1	1/31	Per license	No	N/A	No
Amherst	4/1	4/1	None	No	N/A	No
Appomattox	1/31	1/31	Per location	No	N/A	No
Ashland	5/1	5/1	None	Yes	100,000	Yes
Berryville	3/1	3/1	None	No	N/A	No
Blacksburg	3/1	3/1	Sliding scale	Yes	50,000	No
Blackstone	3/1	3/1	Per license	No	N/A	No
Bluefield	5/15	5/15	None	No	N/A	No
Boones Mill	1/31	1/31	Per license	No	N/A	Yes
Bowling Green	3/1	3/1	Other	Yes	...	Yes
Boydton	5/1	5/1	Per location	No	N/A	No
Boykins	1/15	2/15	Per location	No	N/A	No
Bridgewater	3/1	3/31	None	No	N/A	No
Broadway	3/1	3/1	Per license	No	N/A	No
Buchanan	2/15	2/15	Per license	No	N/A	No
Burkeville	3/15	3/15	...	...	...	...
Cedar Bluff	3/1	3/1	None	No	N/A	No
Charlotte C. H.	1/31	1/31	Per license	No	N/A	No
Chatham	1/31	1/31	Per license	No	N/A	No

... No response provided.

N/A Not applicable

**Table 16.1 (continued)**

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Separate Gross Receipts Threshold Amount (\$)	Tax Threshold for Each License
	Filing	Payments				
<b>Towns (continued)</b>						
Chilhowie	3/1	3/1	Per license	No	N/A	No
Chincoteague	3/1	4/30	None	No	N/A	No
Christiansburg	3/1	3/1	None	No	N/A	No
Clintwood	3/1	3/31	None	No	N/A	No
Coeburn	3/1	3/1	None	No	N/A	No
Colonial Beach	3/1	4/1	Per license	No	N/A	No
Crewe	2/1	3/1	None	Yes	10,000	Yes
Culpeper	3/1	5/1	None	No	N/A	No
Damascus	1/1	5/1	None	No	N/A	No
Dayton	3/1	3/1	Other <sup>n</sup>	No	N/A	No
Dillwyn	3/1	3/1	None	No	N/A	No
Dublin	3/1	4/15	None	No	N/A	No
Edinburg	3/1	3/1	Per license	No	N/A	No
Farmville	3/1	3/1	Per location	No	N/A	No
Fincastle	3/1	3/1	None	No	N/A	No
Front Royal	3/1	4/1	Per license	No	N/A	No
Gate City	3/1	7/1	None	No	N/A	No
Glade Spring	4/30	6/30	None	No	N/A	No
Glasgow	3/1	3/1	Other <sup>o</sup>	No	N/A	No
Glen Lyn	6/15	7/1	Per license	No	N/A	No
Gordonsville	1/1	3/1	Per license	No	N/A	No
Gretna	3/1	3/1	Per location	No	N/A	No
Grottoes	7/1	7/1	Per license	No	N/A	No
Haysi	4/15	4/15	None	No	N/A	No
Herndon	3/1	3/1	None	Yes	50,000 <sup>p</sup>	Yes

... No response provided.

N/A Not applicable.

<sup>n</sup> For the Town of Dayton, the imposed license fee is credited against the license tax.

<sup>o</sup> Town of Glasgow imposes fee of \$30 or the tax, whichever is greater, but does not impose both.

<sup>p</sup> Town of Herndon imposes no fee for gross receipts less than \$10,000. It imposes a \$30 fee for gross receipts from \$10,000 to \$50,000. Above \$50,000 the business is subject to the tax rate as determined by its classification.

**Table 16.1 (continued)**

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Separate Gross Receipts Threshold Amount (\$)	Tax Threshold for Each License
	Filing	Payments				
<b>Towns (continued)</b>						
Hillsville	5/1	5/1	Other <sup>q</sup>	No	N/A	No
Hurt	1/31	1/31	Per license	Yes	Varies	Yes
Independence	5/15	7/15	Per license	No	N/A	No
Iron Gate	1/31	1/31	Per license	Yes	25,000	Yes
Ivor	7/1	7/1	Per license	No	N/A	No
Kenbridge	3/1	3/1	Per license	No	N/A	No
Keysville	3/1	3/1	None	No	N/A	No
Kilmarnock	3/1	3/1	None <sup>r</sup>	No	N/A	No
La Crosse	3/31	3/31	Other <sup>s</sup>	No	N/A	No
Lawrenceville	3/1	3/1	Per location	No	N/A	No
Lebanon	1/1	3/1	Per license	Yes	2,000	...
Leesburg	3/1	4/15	Per license <sup>t</sup>	Yes	50,00	Yes
Louisa	3/1	6/30	Per location	No	N/A	No
Luray	2/1	3/1	None	No	N/A	No
Marion	1/31	1/31	Per license	Yes	4,000	Yes
McKenney	1/31	1/31	None	No	N/A	No
Middleburg	3/1	3/1	Per location	No	N/A	No
Middletown	1/1	1/31	Per license	No	N/A	No
Mineral	3/1	6/30	None	Yes	...	Yes
Montross	3/1	3/1	Per license	No	N/A	No
Mount Jackson	3/1	3/1	None	No	N/A	No
Narrows	5/30	5/30	None	No	N/A	No
New Market	3/1	3/1	Per location	No	N/A	No
Occoquan	7/1	7/1	None <sup>u</sup>	No	N/A	No
Onancock	4/30	6/30	Per license	Yes	Varies <sup>v</sup>	No

... No response provided.

N/A Not applicable.

<sup>q</sup> The Town of Hillsville imposes the greater of \$30 or the tax rate set forth.

<sup>r</sup> 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.

<sup>s</sup> The Town of La Crosse imposes neither a fee nor a minimum tax.

<sup>t</sup> The Town of Leesburg imposes the greater of \$20 or the tax rate set forth.

<sup>u</sup> The Town of Occoquan imposes a license tax using different rates determined by the type of business. All businesses are subject to this tax.

<sup>v</sup> The Town of Onancock imposes a minimum fee of \$15 on all business categories. For wholesalers, if gross receipts exceed \$60,000, the tax is 2.5¢ per \$100. For retail sellers, if gross receipts exceed \$25,000, the tax is 6¢ per \$100. For financial, real estate, and professional services, if gross receipts exceed \$8,575, the tax is 17.5¢ per \$100. For contractors, if gross receipts exceed \$30,000, the tax is 5¢ per \$100. For repair, personal, and business services, if gross receipts exceed \$13,650, the tax is 11¢ per \$100.

**Table 16.1 (continued)**

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Separate Gross Receipts Threshold Amount (\$)	Tax Threshold for Each License
	Filing	Payments				
<b>Towns (continued)</b>						
Orange	1/31	1/31	Other <sup>w</sup>	No	N/A	No
Pamplin	N/A	3/1	None	No	N/A	No
Pearisburg	1/31	3/31	Per location	No	N/A	No
Pennington Gap	3/1	3/1	None	No	N/A	No
Phenix	N/A	7/1	Other	...	...	...
Pound	3/1	3/1	Per license	No	N/A	No
Pulaski	3/1	3/1	Per license	No	N/A	No
Purcellville	3/1	3/1	None	No	N/A	No
Quantico	1/1	3/1	None	No	N/A	No
Remington	3/1	3/1	None	No	N/A	No
Richlands	3/1	3/1	Per license	No	N/A	No
Rural Retreat	5/1	5/1	None	No	N/A	No
Saint Paul	3/1	3/1	None	No	N/A	No
Shenandoah	2/15	3/1	Per license	No	N/A	No
South Boston	3/1	3/1	None	No	N/A	No
South Hill	2/15	3/1	None	No	N/A	No
Stanley	1/1	3/1	None	Yes	7,500	No
Stephens City	3/1	3/1	Per license	No	N/A	No
Strasburg	2/28	3/1	Per location	No	12,000	No
Tappahannock	3/1	3/1	Per license	No	N/A	No
Tazewell	1/1	3/1	Per license	No	N/A	No
The Plains	5/15	5/15	Per license	No	N/A	No
Timberville	January	March	...	No	N/A	No
Urbanna	7/1	7/1	Per license	No	N/A	No
Victoria	1/1	2/28	Per location	No	N/A	No
Vienna	5/1	5/1	None	Yes	50,000	Yes
Vinton	3/1	3/1	None	No	N/A	No
Virgilina	3/1	3/1	...	...	...	...
Warrenton	3/1	6/30	None	No	N/A	No
Warsaw	3/1	3/1	None	No	N/A	No

... No response provided

N/A Not applicable

<sup>w</sup> The Town of Orange imposes license fee on peddlers, carnivals, telephone and telegraph companies, and utility companies.

**Table 16.1 (continued)**

Locality	Due Dates		License Fee Applied	Gross	Threshold Amount (\$)	Separate Gross Receipts
	Filing	Payments		Receipts Tax Threshold		Tax Threshold for Each License
<b>Towns (continued)</b>						
Waverly	3/1	4/1	None	No	N/A	No
Windsor	1/1	1/1	None	No	N/A	No
Woodstock	3/1	3/31	Per license	No	N/A	No
Wytheville	5/31	5/31	None	Yes	Varies <sup>x</sup>	Yes

... No response provided

N/A Not applicable

<sup>x</sup> The town of Wytheville imposes a \$30 minimum fee on all business categories. Tax thresholds range from \$8570 for professional services to \$23,080 for contractors. Wholesalers have no thresholds, but must pay a tax of 5¢/\$100 of gross receipts.

**Table 16.2**  
**Specific BPOL Classification Fees and Tax Rates, 2001**

Locality	Fee (\$)	Min. Tax (\$)	Contracting	Retail	Tax Rate (Per \$100)		
					Repair, Personal, & Business Svcs.	Financial Real Estate, & Prof.	Wholesale Gross Receipts or Purchases
<b>Cities</b>	Note: All cities responded to the survey.						
Alexandria	N/A	50	0.16	0.20	0.35	0.35	0.05 GR
Bedford <sup>a</sup>	N/A	25	0.10	0.125	0.25	0.50	0.10 P
Bristol	N/A	30	0.16	0.20	0.20	0.20	Varies P <sup>b</sup>
Buena Vista	0	30	0.16	0.20	0.36	0.58	0.05 GR
Charlottesville	35	0	0.16	0.20	0.36	0.58	0.16 P
Chesapeake	50	50 W	0.16	0.20	<500K=0.36 >500K=0.30	<1M=0.58 >1M=0.12	0.12 P
Colonial Heights	N/A	30	0.15	0.20	0.35	0.57	0.05 P
Covington	N/A	30	0.16	0.20	0.36	0.58	0.12 GR
Danville	N/A	0	0.16	0.20	0.36	0.58	0.15 P
Emporia	N/A	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	N/A	0	0.16	0.20	0.27	0.40	0.05 P
Falls Church	N/A	30	0.16	0.19	0.36	0.50	0.08 GR
Franklin	0	0	0.15	0.20	0.30	0.58	0.10 P
Fredericksburg	N/A	25	0.16	0.20	0.36	0.58	0.05 P
Galax	0	30	0.16	0.20	0.20	0.58	0.05 P
Hampton	30	0	0.16	0.20	0.36	0.58	0.15 P
Harrisonburg <sup>c</sup>	50	30	0.16	0.20	0.20	0.58	0.17 GR
Hopewell	0	0	0.16	0.20	0.36	0.58	0.25 GR
Lexington	N/A	30	0.16	0.20	0.36	0.58	0.05 P
Lynchburg <sup>d</sup>	20 W	0	0.16	0.20	0.36	0.58	0.28 P

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

N/A Not applicable.

... No response provided.

<sup>a</sup> Minimum taxes in the City of Bedford: C: <25K=\$25.00; R: <8K=\$10.00; B, PE, RP: <4K=\$10.00; and PR, RE, F: <5K= \$25.00; W: \$25 plus \$0.10 per \$100.

<sup>b</sup> 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.

<sup>c</sup> In City of Harrisonburg, for B, C, F, PE, PR, R, RE, &RP, only businesses grossing \$50,000 or more are subject to the tax.

<sup>d</sup> In City of Lynchburg, only businesses grossing over \$100,000 are subject to a tax. In addition, wholesalers must pay a \$20 minimum fee.

**Table 16.2 (continued)**

Locality	Fee (\$)	Min. Tax (\$)	Contract- ing	Tax Rate (Per \$100)			
				Retail	Repair, Personal, & Business Svs.	Financial Real Estate, & Prof.	Wholesale Gross Receipts or Purchases
<b>Cities (continued)</b>							
Manassas	N/A	0	0.10	0.10	0.22	0.22 <sup>e</sup>	0.05 P
Manassas Park	0	50 W	0.10	0.15	0.18	0.35	0.05>\$10,000
Martinsville	N/A	30	0.10	0.20	0.36	0.58	0.05 P
Newport News	<50K=30 50K-100K=50	50 W	0.15	0.20	0.36	0.58	0.20 P
Norfolk	50	0	0.16	0.20	0.36	0.58	0.15 P
Norton	N/A	30	0.16	0.20	0.36	0.50	0.25 P
Petersburg	50 F	30	0.18	0.24	0.32	0.58	...
Poquoson	N/A	30	0.16	0.20	0.36	0.58	0.05 P
Portsmouth	N/A	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 <sup>f</sup>	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	N/A	30	0.16	0.20	0.36	0.58	0.13 P
Staunton	N/A	30	0.16	0.20	0.36	0.40	Tax schedule
Suffolk	N/A	30	0.15	0.20	0.36	0.58	0.09 P
Virginia Beach	N/A	40	0.16	0.20	0.36	0.58	0.12 P
Waynesboro	N/A	30	0.16	0.20	0.36	0.58	0.15 P
Williamsburg	N/A	30	0.16	0.20	0.36	0.58	0.05 GR
Winchester	15	30	0.16	0.20	0.36	0.58	...

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

N/A Not applicable.

... No response provided.

<sup>e</sup> In the City of Manassas, professional businesses are taxed at \$0.22, real estate businesses at \$0.22, and financial businesses at \$0.35

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

**Table 16.2 (continued)**

Locality	Fee (\$)	Min. Tax (\$)	Contracting	Retail	Tax Rate (Per \$100)		
					Repair, Personal, & Business Svcs.	Financial Real Estate, & Prof.	Wholesale Gross Receipts or Purchases
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.						
Accomack	50	0	N/A	N/A	N/A	N/A	N/A
Albermarle	50	0	0.16	0.20	0.36	0.58	0.05 P
Alleghany	15	0	0.08	0.10	0.18	0.29	0.05 GR
Amelia	0	0	0.16	0.05	0.09	0.15	0.05
Amherst	10	N/A	0.13	...	0.31	0.50	N/A
Arlington	0	0	0.16	0.20	0.35	0.36	0.08 GR
Augusta	N/A	...	0.16	0.20	0.30	0.30	0.05 GR
Botetourt	N/A	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	N/A	10	0.15	0.20	0.36	0.58	0.10 P
Clarke	N/A	30	N/A	N/A	N/A	N/A	N/A
Cumberland	N/A	30	0.05	0.05	0.05	0.10	0.05 <sup>g</sup> GR
Dinwiddie	N/A	25	0.14	0.16	0.30	0.45	0.05 GR
Fairfax	10K-50K=30 50K-100K=50	0	0.11	0.17	0.19	0.31	0.04 P
Fauquier	N/A	0	0.10	0.10	0.20	0.30	0.05 P
Frederick	Varies <sup>h</sup>	30	0.16	0.20	0.36	0.58	0.05 P
Gloucester	50	0	0.10	0.10	0.10	0.12	0.05 P
Goochland	N/A	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	N/A	30	0.16	0.16	0.30	0.40	0.05 P

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

N/A Not applicable.

... No response provided.

<sup>g</sup> Cumberland applies minimum fee of \$30 to wholesalers with receipts up to \$60,000. Any receipts over \$60,000 are subject to a \$.05/\$100 tax.

<sup>h</sup> Frederick County fees as follows: \$4,000-14,999=30; \$15-24,999=50; \$25-99,999=100.

**Table 16.2 (continued)**

Locality	Fee (\$)	Min. Tax (\$)	Contracting	Retail	Tax Rate (Per \$100)			Wholesale Gross Receipts or Purchases
					Repair, Personal, & Business Svcs.	Financial Real Estate, & Prof.		
<b>Counties (continued)</b>								
Halifax	30	0	0.08	0.10	0.18	0.29	0.025 GR	
Hanover	N/A	N/A	0.10	N/A	N/A	N/A	N/A	
Henrico	N/A	30	0.15	0.20	0.20	0.20	Varies <sup>i</sup> P	
Henry	N/A	30	>100K= 0.025	>100K= 0.015	100K=0.015	>100K=0.025	0.0005 P	
Isle of Wright	N/A	30	0.10	0.12	0.20	0.35	0.05 P	
James City	30	0	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	0.09	0.17	0.17 B 0.23 PE	0.33	0.05 P	
Louisa	25 C	5 C	0.16	N/A	N/A	N/A	N/A	
Mathews	30	0	0.05	0.15	0.05	0.15	0.05 P	
Nelson	30	0	...	...	...	...	...	
New Kent	N/A	30	0.16	0.20	0.36	0.58	0.05 P	
Nottoway	10	0	0.04	0.05	0.09	0.15	0.015 P	
Page	N/A	20	0.10	0.10	0.20	0.30	0.05 P	
Powhatan	30	0	N/A	N/A	N/A	N/A	N/A	
Prince George	1,001-25K=25 25K-50K=50	0	0.16	0.15	0.20	0.20	0	
Prince William	N/A	0	0.13	0.17	0.21	0.33	0.05 P	
Roanoke	< 100K = 50	0	0.16	0.20	0.36	0.58	0.05 P	
Rockbridge	30	0	0.10	0.13	0.23	0.38	0.05 P	
Southampton	N/A	30	0.10	0.25	0.25	0.58	0.05 P	
Spotsylvania	N/A	0	0.08	0.10	0.18	0.29	0.025 P	
Surry	N/A	30	0.10	0.15	0.20	0.30	0.05 GR	
Warren	0	10	0.11	0.14	0.25	0.39	0.03 P	
Wise	N/A	0	0.12	...	...	...	...	
York	0	0	0.16	0.20	0.36	0.58	0.05 P	

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

N/A Not applicable.

... No response provided.

<sup>i</sup> 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.

**Table 16.2 (continued)**

Locality	Fee (\$)	Min. Tax (\$)	Contract- ing	Retail	Tax Rate (Per \$100)		
					Repair, Personal, & Business Svcs.	Financial Real Estate, & Prof.	Wholesale Gross Receipts or Purchases
<b>Towns</b>	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 <sup>j</sup>	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	N/A	30	0.16	0.10	0.31	0.50	0.04 GR
Appomattox	N/A	0	\$250 Max.	0.05	0.05	0.05	0.05 GR
Ashland	N/A	30	0.00125	0.00125	0.00125	...	0.00125 GR
Berryville	N/A	20	0.12	0.12	0.10	0.25	0.05 GR
Blacksburg	Varies	0	0.10	0.20	0.23	0.37	0.05 P
Blackstone	N/A	30	0.11	0.11	0.20	0.20	0.05 P
Bluefield	N/A	10	100K = 0.16 150K = 0.14 >250K = 0.12	100K = 0.20 400K = 0.175 500K = 0.15	25K=0.36 25K=0.315 50K=0.27	50K=0.58	...
				500K = 0.125 500K = 0.10 500K = 0.075 >250K = 0.05	150K=0.18 250K=0.09 >500K=0.05		
Boones Mill	N/A	25	0.16	0.16	0.15	0.25	0.10 GR
Bowling Green	30	0	0.15	0.15	0.15	0.15	0.05 P
Bridgewater	N/A	20	0.12	0.15	0.15	0.435	0.05 P
Broadway	N/A	25	0.08	0.08	0.08	0.20	0.04 P
Buchanan	N/A	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	...	...	...	...	...
Chatham	N/A	30	0.16	0.20	0.20	0.20	0.05
Chilhowie <sup>k</sup>	0.75	20	0.12	0.12	...	...	0.05 P
Chincoteague <sup>l</sup>	N/A	30	0.13	0.13	0.13	0.13	0.05 P
Christianburg	N/A	30	0.064	0.08	0.144	0.232	0.05 P

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

N/A Not applicable.

... No response provided.

<sup>j</sup> For the Town of Abingdon: C, R, PE, BS: \$25 and RS, F, R, E, BR:\$20.

<sup>k</sup> The Town of Chilhowie charges a flat fee plus \$0.12 per \$100 GR.

<sup>l</sup> The maximum tax that the Town of Chincoteague charges for each category is \$500.

**Table 16.2 (continued)**

Locality	Fee (\$)	Min. Tax (\$)	Contract- ing	Tax Rate (Per \$100)			
				Retail	Repair, Personal, & Business Svcs.	Financial Real Estate, & Prof.	Wholesale Gross Receipts or Purchases
<b>Towns (continued)</b>							
Claremont	Varies	0	0.08	0.15	0.15	0.15	0.05
Clintwood	N/A	30	0.15	0.15	0.15	0.20	0.10 P
Coeburn	N/A	30	0.16	0.15	0.20	0.20	0.13 P
Colonial Beach	N/A	0	0.16	0.20	0.36	0.58	0.05
Crewe	N/A	15	0.15	0.15	0.15	0.15	0.15 GR
Culpepper	N/A	30	0.10	0.13	0.23	0.36	0.05 P
Damascus	N/A	30	0.16	0.20	0.20	0.20	0.05 P
Dayton	20	0	0.12	0.15	0.20	0.30	0.05 P
Dillwyn	N/A	30	0.08	0.08	0.08	0.08	0.05 GR
Dublin	N/A	30	0.14	0.16	0.07	0.15	0.05 P
Edinburg	N/A	15	0.09-0.13	0.09-0.13	0.09-0.13	0.15	0.05 P
Farmville	10	0	0.16	0.20	0.36	0.45	0.20 P
Fincastle	N/A	10	0.06	0.08	0.14	0.23	0.04 P
Front Royal	N/A	0	0.08	0.12	0.20	0.36	0.08 GR
Gate City	N/A	30	0.11	0.14	0.25	0.41	0.05 GR
Glade Spring	30	0	0.16	0.20	0.22	0.25	0.13 P
Glasgow	30	0	0.02	0.03	0.07	0.08	0.05 P
Glen Lyn	15	15	.001	.001	.001	.001	.001
Gordonsville	N/A	30	0.16	0.20	0.36	0.40	0.15 GR
Gretna	N/A	15	0.10	0.10	0.10	0.10	...
Grottoes	...	15	0.08	0.10	0.18	0.29	0.05 P
Haymarket	30	0	0.10	0.10	0.10	0.10	0.05
Haysi	N/A	0	...	0.15	0.15	0.15	...
Herndon	N/A	0	0.13	0.13	0.21	0.40	0.05 GR; P
Hillsville <sup>m</sup>	30	0	0.15	0.15	0.15	0.15	0.05 P

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

N/A Not applicable.

... No response provided.

<sup>m</sup> The Town of Hillsville requires a \$30 minimum annual fee. The amount may be greater if the gross receipts exceed that amount which would make the tax rate determined amount greater than \$30.

**Table 16.2 (continued)**

Locality	Fee (\$)	Min. Tax (\$)	Contract- ing	Retail	Tax Rate (Per \$100)		
					Repair, Personal, & Business Svcs.	Financial Real Estate, & Prof.	Wholesale Gross Receipts or Purchases
<b>Towns (continued)</b>							
Hurt	N/A	30	0.10	0.15	0.22	0.15	0.05 P
Independence	0	Varies	Varies <sup>n</sup>	0.15	0.15	0.20	0.15 GR
Iron Gate	N/A	30	0.15	...	0.15	0.15	...
Ivor	20	0	...	...	...	...	...
Kenbridge	N/A	0	0.10	0.12	0.20	0.25	0.05 P
Keysville	N/A	30	0.04	0.04	0.04	0.04	0.02 GR
Kilmarnock	30	30	0.06	0.08	0.08	0.23	0.023 P
La Crosse	N/A	0	0.10	0.10	0.10	0.15	0.03
Lawrenceville	30	0	0.08	0.10	0.18	0.30	0.08 P
Lebanon	20-30	1-25	...	0.10	0.10	0.25	0.10 GR
Leesburg	N/A	20	0.10	0.10	0.15	0.20	0.075 GR
Louisa	N/A	30	0.15	0.175	0.175	0.175	0.05 P
Luray	N/A	30	0.10	0.12	0.25	0.25	0.05
Marion	N/A	30	0.15	0.19	0.20	0.25	0.05 P
McKenney	N/A	20	0.05	0.05	0.05	0.05	0.05 P
Middleburg	N/A	20	0.12	0.15	0.22	0.23	0.05 P
Middletown	N/A	30	0.16	0.20	0.20	0.20	0.05 GR
Mineral	N/A	0	...	0.10	0.10	0.10	0.05 P
Montross	30	0	0	0	0	0	0
Mount Jackson	N/A	20	0.05	0.05	0.05	0.05	0.05 GR
Narrows	N/A	30	0.16	0.20	0.20	0.26	0.15
New Market <sup>o</sup>	10	10	0.10	0.10	0.10	0.10	0.05 P
Occoquan	N/A	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	30	N/A	N/A	N/A	N/A	N/A

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

N/A Not applicable.

... No response provided.

<sup>n</sup> The Town of Independence taxes contractors for each contract based on a scale \$1K-\$5K: \$5; \$5K-\$10K: \$10; \$10K-\$20K-\$15; \$20K-\$50K: \$20; \$50K-\$100K: \$50; \$100K-\$150K: \$100; \$150K-\$300K: \$150; >\$300K: \$250.

<sup>o</sup> The Town of New Market charges a \$10 minimum. If GR > \$10,000, the town will charge 0.10/\$100. For wholesale, if GR > \$20,000, the town will charge 0.05/\$100

**Table 16.2 (continued)**

Locality	Fee (\$)	Min. Tax (\$)	Contract- ing	Retail	Tax Rate (Per \$100)		
					Repair, Personal, & Business Svcs.	Financial Real Estate, & Prof.	Wholesale Gross Receipts or Purchases
<b>Towns (continued)</b>							
Pearisburg	N/A	30	0.16	0.20	0.36	0.28	0.05 GR
Pennington Gap	N/A	0	0.15	0.15	0.15	0.15	0.15 GR
Phenix	15	0	0	0	...	...	...
Pound	N/A	30	0.08	0.10	0.18	0.25	0.07 GR
Pulaski	0	0	0.16	0.16	0.20	0.40	<2M=0.13 2M-3M=0.05 >3M=0.01
Purcellville	N/A	20	0.14	0.17	0.17	0.19	0.05 P
Quantico	N/A	30	0.16	0.20	0.20	0.20	0.05 GR
Remington	N/A	30	0.10	0.10	0.14	0.10	0.05 GR
Richlands	N/A	0	0.16	0.20	0.20	0.30	0.05 P
Rural Retreat	N/A	10	0.10	0.10	0.10	0.10	0.10 GR
Saint Paul	N/A	30	0.16	0.17	0.17	0.30	0.13 GR
Shenandoah	N/A	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	N/A	30	0.10	0.125	0.21	0.31	0.05 P
Stanley	30 RE	30	0.10	0.17	0.25	0.25	0.05 P
Stephens City	N/A	0	0.15	0.15	0.15	0.15	0.05 P
Strasburg	N/A	15	0.11	0.13	0.13	0.19	0.05 P
Tappahanock	N/A	25	0.06	0.11	0.26	0.45	0.05 GR
Tazewell	20	0	0.15	0.15	0.15	0.15	0.05 GR
The Plains	20	0	0.14	0.14	0.14	0.14	0.14 GR
Timberville	N/A	15	0.11	0.11	0.11	0.33	0.06 P
Urbanna	30	30	N/A	N/A	N/A	N/A	N/A
Victoria	0.50	30	0.16	0.15	0.20	0.20	0.05 GR
Vienna	N/A	30	0.12	0.17	0.22	0.52	0.10 GR
Vinton	N/A	30	0.16	0.20	0.30	0.35	0.05 P

N/A Not applicable.

... No response provided.

**Table 16.2 (continued)**

Locality	Fee (\$)	Min. Tax (\$)	Contract- ing	Tax Rate (Per \$100)			
				Retail	Repair, Personal, & Business Svcs.	Financial Real Estate, & Prof.	Wholesale Gross Receipts or Purchases
<b>Towns (continued)</b>							
Virgilina	30	30	0.002	0.002	0.002	0.002	0.0425 P
Warrenton	N/A	30	0.085	0.10	0.187	0.2975	0.0425 P
Warsaw	N/A	0	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	N/A	25	0.05	0.06	0.06	0.20	0.05
Windsor	N/A	20	0.07	0.04	0.07	0.02	0.03 P
Woodstock	0	0	0.10	0.13	0.13	0.18	0.05 GR
Wytheville	N/A	30	0.13	0.17	0.25	0.35	0.05 P
N/A	Not applicable.						
...	No response provided.						
<b>Key to Abbreviations:</b>							
B:	Business Service	R:	Retail				
C:	Contractors	RE:	Real Estate				
F:	Financial	RP:	Repair				
GR:	Based on Gross Receipts	W:	Wholesale				
P:	Based on Purchases for Sale	K:	Thousands				
PE:	Personal Service	M:	Millions				
PR:	Professional						

**Table 16.3**  
**Taxes and Fees on Peddlers and Itinerant Merchants, 2001**

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
<b>Cities</b>	Note: all cities responded to the survey		
Alexandria	\$500	\$500, 1 time, non-renewable	\$0.05 per \$100
Bedford	\$500	\$500	\$25
Bristol	\$50 decal	\$50 per day	\$50 per day
Buena Vista	\$500	\$500	\$500
Charlottesville	\$125	\$125	\$125
Chesapeake	\$50	\$50 on receipts < \$100K \$500 on receipts > \$100K	Wholesale: \$50 Itinerant: \$50 on receipts < \$100K \$500 on receipts > \$100K
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	\$100-500
Danville	\$50	\$500	\$500
Fairfax	\$30	\$30	\$0.05 per \$100
Franklin	\$10-200	\$200/person annually	\$50 on first \$10K of purchases, \$0.10 per \$100 thereafter
Fredericksburg	\$200	\$200	\$25 or \$0.05/\$100 gross purchases
Galax	\$200	\$500	\$50-500
Hampton	\$50-500	\$50-500	\$0.15 per \$100 of purchases
Harrisonburg	\$500	\$500	\$30 on 1 <sup>st</sup> \$1,000, \$0.17/\$100 on excess
Hopewell	\$500	\$500	\$500
Lexington	\$500	\$500	N/A
Lynchburg	\$0.20/\$100 of gross receipts	\$500	\$0.28/\$100 of gross purchases
Manassas	\$500	\$500	\$500
Manassas Park	\$100	\$100	\$100

N/A Not applicable.

**Table 16.3 (continued)**

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
<b>Cities (continued)</b>			
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 (minimum)	\$30 (minimum)	\$30 (minimum)
Petersburg	\$500 per year	\$500 per year	\$500 per year
Poquoson	\$50 per month \$500 per year	\$50 per month \$500 per year	N/A
Portsmouth	\$50 perishables; \$500 non-perishables	\$500 per year	\$0.15 per \$100 gross purchases; \$500 per year
Radford	\$50.75	\$50.75	\$50.75
Richmond	\$225	\$500	\$500
Roanoke	\$50	\$50 or \$500	\$50 if gross purchases < \$100K; or \$44 + \$0.26/\$100 if > \$100K
Salem	\$200 per year	\$500 per year	\$500 per year
Staunton	\$200 per 72 hr. event ; Not to exceed \$500/yr.	\$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	\$30 or \$0.20 per \$100, not to exceed \$500	\$30 or \$0.20 per \$100, not to exceed \$500	\$30 or \$0.20 per \$100, not to exceed \$500
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.		
Accomack	\$10	\$50	\$50
Albemarle	\$500	\$500	\$50
Alleghany	\$500	\$500	\$500
Amherst	\$50 per year	\$200 per month or \$500 per year	N/A
Arlington	\$500 per year	\$500 per year	\$0.08 per \$100 gross receipts

N/A Not applicable.

**Table 16.3 (continued)**

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
<b>Counties (continued)</b>			
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
Dinwiddie	\$500 \$25 perishables	\$500	\$500
Essex	\$500	\$500	\$500
Fairfax	\$20	\$20	\$20
Fauquier	\$500	\$500	Same as for non-itinerant wholesalers
Franklin	\$50 -500	N/A	N/A
Frederick	0.20 per \$100 gross receipts over \$100k	\$500	\$0.05 per \$100 gross receipts over \$100K; Itinerant: \$500
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	\$200 (perishables) \$50 (non-perishables)	\$0.20 per \$100 gross receipts (\$200 min.)	Varies
Henry	\$50	\$500	\$50- 500
Isle of Wight	\$10	\$10	\$10
James City	\$30	\$500	\$30
King George	\$500	\$500	\$500
Loudoun	\$500	\$500	\$500
Mathews	\$200	\$200	\$200
Nelson	\$30	\$30	\$30

N/A Not applicable.

**Table 16.3 (continued)**

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
<b>Counties (Continued)</b>			
New Kent	\$30	\$30	\$30
Nottoway	\$500	\$500	\$500
Page	\$300 annually	\$300 annually	N/A
Powhatan	\$30	\$30	\$30
Prince George	\$300 per year	N/A	N/A
Prince William	\$500	\$500	\$500
Roanoke	\$50/month to \$150/yr. (perishables) \$250/month to \$500/yr. (non-perishables)	\$250 (perishables) \$500 (non-perishables)	
Southampton	\$30	\$30	\$30
Spotsylvania	\$0.10 per \$100 gross receipts	\$0.10 per \$100 gross receipts	\$0.10 per \$100 gross receipts
York	\$30 minimum; \$0.20/ \$100 gross receipts	\$30 minimum; \$0.20 / \$100 gross receipts	\$30 minimum; \$0.05 / \$100 gross purchases
<b>Towns</b>	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
Amherst	\$50 per year	\$50 per year	\$50 per year
Appomattox	\$500	\$500	\$500
Ashland	\$250	\$250	\$250
Berryville	\$100	\$100	N/A
Blacksburg	\$30	\$500	\$500
Blackstone	\$50 w/ surety bond for \$5,000	\$50 w/ surety bond for \$5,000	\$50 w/ surety bond for \$5,000
Boones Mill	\$50	\$50	\$50
Bowling Green	\$50 per year	\$50 per year	N/A
Boydton	\$15/year	N/A	\$15/year
Bridgewater	\$200/year	\$200/year	\$200/year
Buchanan	\$500	N/A	\$500
Charlotte CH	\$35	\$35	\$35
Chatham	\$50	\$500	N/A

N/A Not applicable.

**Table 16.3 (continued)**

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
<b>Towns (continued)</b>			
Chilhowie	\$100	\$100	\$100
Chincoteague	\$500	\$500	\$100 per truck; \$500 on foot
Christiansburg	\$100/year	\$500/year	\$100/year
Claremont	\$30 with gross receipts of \$1,000 to \$20,000		
Clintwood	\$200	\$200	N/A
Coeburn	\$30	\$30	\$30
Colonial Beach	\$20 per month	\$20 per month	N/A
Crewe	\$500	\$500	\$500
Culpeper	\$500	\$500	N/A
Damascus	\$250 per year	\$250 per year	N/A
Dayton	\$200	\$200	N/A
Dillwyn	\$500	\$500	N/A
Dublin	\$250 per year	\$250 per year	\$250 per year
Edinburg	\$100/year	\$100/year	\$100/year
Farmville	\$100 plus \$10 filing fee	\$100 plus \$10 filing fee	\$100 plus \$10 filing fee
Front Royal	\$50 annual (perishable) \$500 annual (non- perishable) \$100/season (Christmas trees, fireworks)	\$50 annual (perishable) \$500 annual (non- perishable) \$100/season (Christmas trees, fireworks)	\$50 annual (perishable) \$500 annual (non- perishable) \$100/season (Christmas trees, fireworks)
Glade Spring	\$500	\$500	\$500
Grottoes	\$30	N/A	N/A
Hallwood	\$30	\$30	\$30
Hamilton	\$500/year	\$500/year	\$500/year
Haymarket	\$500	\$500	\$0.05/\$100
Haysi	\$25	N/A	N/A
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 pur- chases
Hillsville	\$25 per day; not to exceed \$500 per year	\$25 per day; not to exceed \$500 per year	\$25 per day; not to exceed \$500 per year
Honaker	\$25	\$25	\$25

N/A Not applicable.

**Table 16.3 (continued)**

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
<b>Towns (continued)</b>			
Independence	\$200; \$25: ice, wood, coal; \$50: milk, butter, fish, etc.	\$200	\$200
Iron Gate	\$150/year	\$150/year	\$150/year
Ivor	\$20	\$20	\$20
Kenbridge	\$300 per year	\$300 per year	N/A
Keysville	\$50	\$50	\$50
Kilmarnock	\$50	\$50-\$500	N/A
La Crosse	\$100	\$100	\$100
Lawrenceville	\$50 plus \$30 fee	\$50 plus \$30 fee	\$50 plus \$30 fee
Lebanon	\$500	\$500	\$500
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
McKenney	\$225	\$225	\$100
Middleburg	\$500 per year	\$500 per year	\$500 per year
Mineral	N/A	N/A	\$200 per year
Montross	\$500	\$500	\$500
New Market	\$100	\$500	\$100 - \$500
Occoquan	\$500	\$500	\$.05/\$100 of gross receipts
Onancock	\$25	N/A	N/A
Orange	\$100 per year	\$100 per year	\$100 per year
Pamplin	\$2.50 per month	\$2.50 per month	\$2.50 per month
Pearisburg	\$200 per year	\$200 per year	N/A
Phenix	\$100 per year	\$100 per year	\$100 per year
Pound	\$30 minimum	\$30 minimum	N/A
Pulaski	\$30	\$500	\$500
Purcellville	\$500 per year	\$500 per year	\$500 per year
Remington	N/A	N/A	\$250 per year
Rich Creek	\$500/year	\$500/ year	N/A
Rural Retreat	\$250 -500	\$250 -500	\$250 -500

N/A Not applicable.

**Table 16.3 (continued)**

Locality	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
<b>Towns (continued)</b>			
Saint Paul	\$0.17 per \$100 or \$30 min.	\$0.17 per \$100 or \$30 min.	N/A
Shenandoah	\$500 per year	\$500 per year	\$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
South Hill	\$500	\$500	\$500
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
Surry	\$150	\$150	N/A
Tappahannock	\$500	\$500	\$.05/\$100 gross receipts
Tazewell	\$100 per day	N/A	N/A
Timberville	\$50	\$50	\$50
Victoria	\$100.50	\$100.50	\$100.50
Vienna	\$25 per vehicle	\$25 per vehicle	\$25 per vehicle
Vinton	\$250 per month	\$500 per month	\$50 per month
Wakefield	\$250/year	N/A	N/A
Warrenton	\$250 per year	\$500 per year	N/A
Warsaw	10/year	\$200 1 <sup>st</sup> 30 days, \$200 next 30 days, \$100 thereafter to \$500/yr.	Same as retail itinerant merchants and peddlers
Waverly	\$35 per year	\$100 per year	\$100 per year
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
N/A Not applicable.			