

Section 15

Business, Professional, and Occupational License Tax, 2004

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.¹ This tax, commonly referred to as the BPOL tax, is sanctioned by §§ 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 45 of the 95 counties. The tax is also widely used by incorporated towns; 135 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 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 of gross receipts, instead of a 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. The 2000 guidelines are viewable on the Department of Taxation's internet site, <<http://www.tax.state.va.us/site.cfm?alias=Publications>>. 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 with gross receipts 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.

Table 15.1 shows information regarding due dates, license fees, and thresholds. **Table 15.2** shows specific fee amounts and major business classification tax rates for each locality. Six cities, 7 counties, and 11 towns reported charging a license fee, or levying a BPOL tax, on businesses renting real property.²

An overview of the general practices of Virginia localities is shown in the text table. It shows the median license fees and median gross receipts tax rate for cities, counties, and towns. If a locality reported different fees due to differences in total gross receipts, the median figures were calculated using the lowest fee amount given. 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 services and for 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.³ Only the localities that reported a fee or a tax rate in a particular category were included in the calculation of the median.

¹ An exception is made in regard to daily rental taxes. Localities with a BPOL ordinance are permitted to impose a daily rental tax that is included in the *Code* under the merchants' capital tax (see § 58.1-3510.1).

² Cities of Alexandria, Bristol, Fairfax, Falls Church, Fredricksburg, and Portsmouth. Counties of Albemarle, Arlington, Augusta, Fairfax, King George, Loudoun, and Nelson. Towns of Blacksburg, Bridgewater, Cedar Bluff, Crewe, Dayton, Gretna, Honaker, Independence, Iron Gate, Narrows, and Shenandoah.

³ 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.

Item	Cities	Counties	Towns
License fee			
Median	\$ 32.50	\$ 30.00	\$ 30.00
Number of localities	12	19	38
Gross receipts tax rate			
Contracting			
Median	\$ 0.16	\$ 0.12	\$ 0.11
Number of localities	39	42	115
Retail			
Median	\$ 0.20	\$ 0.15	\$ 0.15
Number of localities	39	38	116
Repair, personal & bus.			
Median	\$ 0.36	\$ 0.20	\$ 0.17.5
Number of localities	39	40	116
Financial, real est. & prof.			
Median	\$ 0.58	\$ 0.32	\$ 0.20
Number of localities	39	40	116
Wholesale (purchases)			
Median	\$ 0.12	\$ 0.05	\$ 0.05
Number of localities	39	38	110

The median for the license fee, which is generally imposed only upon businesses below the gross receipts tax threshold, is \$32.50 for the cities and \$30 for the counties and 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. Many cities presume to 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 fees on peddlers and itinerant merchants. All of the cities, 44 counties, and 109 towns reported some form of tax on peddlers. Annual fees charged by cities for retail peddling range anywhere from \$10 to \$500. Taxes on retail itinerant merchants and wholesale peddlers range from \$30 to \$500, with cities charging according to gross receipts and others' gross purchases. Annual charges by counties range from a \$1 minimum fee to \$500, while towns charge anywhere from \$1 per month to \$500 per year.



Table 15.1
BPOL Due Dates and Other Provisions, 2004

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Threshold Amount (\$)	Separate Gross Receipts Tax Threshold for Each License
	Filing	Payments				
Cities (Note: All cities responded to the survey.)						
Alexandria	3/1	3/1	None	Yes	100,000	Yes
Bedford	3/1	3/1	None	No	N/A	No
Bristol	3/1	3/1	Per license	No	N/A	No
Buena Vista	3/1	3/1	None	No	N/A	No
Charlottesville	3/1	3/1	Per license	No	N/A	No
Chesapeake	3/1	3/1	Per license	Yes	100,000	Yes ^a
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	3/1	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	3/1	None	No	N/A	No
Fredericksburg	3/1	3/15	Per license	No	200,000	Yes
Galax	3/1	3/1	Per license	No	N/A	No
Hampton	3/1	3/1	Per location	Yes	100,000	No
Harrisonburg	3/1	3/1	Per license	Yes	50,000	Yes
Hopewell	3/1	3/31, 7/31	None	Yes	12,000	Yes
Lexington	3/1	3/1	None	No	N/A	No
Lynchburg	3/1	5/1	Per license	No	N/A	No
Manassas	3/1	3/1	None	Yes	50,000	Yes
Manassas Park	2/1	3/1	None	Yes	50,000	Yes
Martinsville	3/1	3/1, 5/1	None	No	4,000	No
Newport News	3/1	3/1	Other ^b	Yes	100,000	Yes
Norfolk	3/1	3/1	Per license	Yes	100,000	Yes
Norton	3/1	3/1	None	No	N/A	No
Petersburg	3/1	3/1	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
Richmond ^c	3/1	3/1	Per license	Yes	100,000	Yes
Roanoke	3/1	3/1	Per license	Yes	100,001	Yes
Salem	1/31	3/1	Per license	Yes	Varies ^d	Yes
Staunton	3/1	3/1	None	No	N/A	No
Suffolk	3/1	3/1	None	Yes	100,000	Yes
Virginia Beach	1/1	3/1	Per license	Yes	100,000	Yes
Waynesboro	3/1	3/1	None	Yes	4,000	Yes
Williamsburg	2/15	3/1	None	Yes	4,000	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.)						
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	3/1	3/1	None	No	N/A	No
Amherst	3/1	3/1	Per license	Yes	49,999	No
Arlington	3/1	3/1	Per license ^e	Yes	100,000	Yes
Augusta	3/1	3/1	None	Yes	100,000	Yes
Botetourt	3/1	3/1	Per license	No	N/A	No
Campbell	3/1	3/1	Per license	Yes	100,000	No
Caroline	3/1	3/1	None	Yes	2,500	Yes

N/A Not applicable.

^a City of Chesapeake authorizes payment under one license if tax payment is based on the highest applicable rate.

^b City of Newport News applies a fee to businesses with gross receipts of under \$100,000. If over, it applies a license tax.

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

^d 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.

^e 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.

Table 15.1 BPOL Due Dates and Other Provisions, 2004 (continued)

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Threshold Amount (\$)	Separate Gross Receipts Tax Threshold for Each License
	Filing	Payments				
Counties (continued)						
Chesterfield	3/1	3/1	Per license	Yes	200,000	Yes
Clarke	3/1	3/1	Per license	No	N/A	No
Cumberland	3/1	3/1	None	No	N/A	No
Dinwiddie	3/1	3/1	Per location	Yes	2,000	Yes
Fairfax	3/1	3/1	Per license ^f	No	N/A	No
Fauquier	3/1	7/1	Other ^g	Yes	100,000	No
Frederick	3/1	4/1	Per license	Yes	100,000	Yes
Gloucester	3/1	3/1	Per license	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	3/1	3/1	None	Yes	1,000	Yes
Halifax	3/1	3/1	Per license	Yes	200,000	Yes
Henrico	3/1	3/1	Other ^h	Yes	100,000	Yes
Henry	3/1	3/1	None	Yes	100,000	Yes
Isle of Wight	3/1	3/1	Per license	Yes	4,000	Yes
James City	3/1	3/1	Per location	Yes	50,000	No
King George	3/1	6/30	None	Yes	2,500	Yes
King William	3/1	3/1	Per license	No	N/A	No
Loudoun	3/1	3/1	Per license	Yes	200,000	Yes
Mathews	3/1	4/1	Per License	No	N/A	No
Nelson	3/1	3/1	Other ⁱ	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	Per license	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
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	3/1	3/1	Per license	Yes	50,000	Yes
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	None	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	No	N/A	No
Alberta	3/1	3/1	Per license	Yes	2,500	Yes
Altavista	3/1	3/1	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
Big Stone Gap	1/1	3/1	Per license	Yes	18,550	Yes
Blacksburg	3/1	3/1	Sliding scale	Yes	50,000	Yes
Blackstone	3/1	3/1	Per license	No	N/A	No

N/A Not applicable.

^f 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.

^g 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.

^h Henrico County does not impose a license fee on any business. It has a minimum tax of \$30 after the first \$100,000 in sales. After that, the percentage applicable percentage rates for each business category are charged if they are greater than the \$30 minimum.

ⁱ Nelson County has a minimum tax of \$30.

Table 15.1 BPOL Due Dates and Other Provisions, 2004 (continued)

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Threshold Amount (\$)	Separate Gross Receipts Tax Threshold for Each License
	Filing	Payments				
Towns (continued)						
Bluefield	3/1	4/15	None	No	N/A	No
Boones Mill	1/31	1/31	Per license	No	N/A	No
Bowling Green	3/1	3/1	None	Yes	5,000	Yes
Boydton	5/1	5/1	Per location	No	N/A	No
Branchville	1/1	...	Per license	No	N/A	No
Bridgewater	3/1	3/1	None	No	N/A	No
Broadway	3/1	3/1	Per license	No	N/A	No
Brodnax	3/31	3/31	Per license	No	N/A	Yes
Brookneal	2/2	2/2	Per location	No	N/A	No
Buchanan	2/15	2/15	Per license	No	N/A	No
Burkeville	3/15	3/15	Per location	No	N/A	No
Cedar Bluff	3/1	3/1	None	No	N/A	No
Chase City	3/1	3/1	Per license	No	N/A	No
Chatham	1/31	1/31	Per license	No	N/A	No
Chillhowie	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
Claremont	3/1	3/1	Per license	No	N/A	No
Clarksville	3/1	3/1	None	No	N/A	No
Clifton Forge	3/1	3/1	Per license	No	N/A	No
Clintwood	3/1	3/1	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
Courtland	1/1	4/1	Per location	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	Per license	Yes	15,000	Yes
Dayton	3/1	3/1	Other ^j	No	N/A	No
Dillwyn	3/1	3/1	None	No	N/A	No
Dublin	3/1	4/15	None	No	N/A	No
Dumfries	12/31	1/31	None	No	N/A	No
Edinburg	3/1	3/1	Per license	Yes	100	Yes
Exmore	3/1	3/31	None	Yes	20,000	Yes
Farmville	3/1	3/1	Per location	No	N/A	No
Fincastle	3/1	3/1	None	No	N/A	No
Floyd	3/1	3/1	Per license	No	N/A	No
Front Royal	3/1	3/1	Per license	No	N/A	Yes
Gate City	3/1	7/1	None	No	N/A	No
Glade Spring	2/28	6/30	None	No	N/A	No
Glasgow	1/1	1/1	Other ^k	No	N/A	No
Glen Lyn	6/15	7/1	Per license	No	N/A	No
Gordonsville	3/1	3/1	Per license	No	N/A	No
Gretna	3/1	3/1	Per location	No	N/A	No
Grundy	3/1	3/1	None	No	N/A	No
Hallwood	5/1	5/1	Per location	No	N/A	No
Hamilton	1/31	3/1	Per license	Yes	100	Yes
Haymarket	3/1	3/30	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 ^l	Yes
Hillsville	5/1	5/1	Other ^m	No	N/A	No

N/A Not applicable.

^j For the Town of Dayton, the imposed license fee is credited against the license tax.^k Town of Glasgow imposes fee of \$30 or the tax, whichever is greater, but does not impose both.^l 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.^mThe Town of Hillsville imposes the greater of \$30 or the tax rate set forth.

Table 15.1 BPOL Due Dates and Other Provisions, 2004 (continued)

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Threshold Amount (\$)	Separate Gross Receipts Tax Threshold for Each License
	Filing	Payments				
Towns (continued)						
Honaker	3/1	3/1	None	No	N/A	No
Hurt	3/1	3/1	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
Keller	3/1	3/1	Per location	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	Other ^r	No	N/A	No
La Crosse	4/30	4/30	Per license ^o	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	Yes
Leesburg	3/1	3/1	Other ^p	Yes	50,000	Yes
Louisa	3/1	6/30	Per location	No	N/A	No
Lovettsville	3/1	3/1	None	Yes	20,000	Yes
Luray	2/1	3/1	None	No	N/A	No
Marion	1/31	1/31	Per license	Yes	4,000	Yes
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	Per location	No	N/A	No
Montross	3/1	3/1	Per license	No	N/A	No
Mount Jackson	3/1	3/1	None	No	N/A	No
Narrows	3/1	3/31	None	No	N/A	No
New Market	3/1	3/1	New Location	No	N/A	No
Newsoms	7/1	6/30	None	No	N/A	No
Occoquan	7/1	7/1	None ^q	No	N/A	No
Onancock	3/1	4/30	Per license	Yes	Varies ^r	Yes
Onley	1/1	3/1	None	No	N/A	No
Orange	1/31	1/31	Other ^s	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	Per license	No	N/A	Yes
Pound	3/1	3/1	Per location	No	N/A	No
Pulaski	3/1	3/1	Per license	No	N/A	No
Remington	3/1	3/1	None	No	N/A	No
Rich Creek	5/31	7/1	Per license	No	N/A	No
Richlands	3/1	3/1	None	No	N/A	No
Rocky Mount	5/31	5/31	None	No	N/A	No
Round Hill	3/1	3/15	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
Saltville	1/31	1/31	Per location	No	N/A	No
Scottsville	3/1	3/1	None	No	N/A	No
Shenandoah	2/15	3/1	Per license	No	N/A	No
Smithfield	4/15	4/15	Per license	No	N/A	No

N/A Not applicable.

^rThe 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.

^oThe Town of La Crosse imposes neither a fee nor a minimum tax.

^pThe Town of Leesburg imposes the greater of \$20 or the tax rate set forth.

^qThe Town of Occoquan imposes a license tax using different rates determined by the type of business. All businesses are subject to this tax.

^rThe 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.

^sThe Town of Orange imposes license fee on peddlers, carnivals, telephone and telegraph companies, and utility companies.

Table 15.1 BPOL Due Dates and Other Provisions, 2004 (continued)

Locality	Due Dates		License Fee Applied	Gross Receipts Tax Threshold	Threshold Amount (\$)	Separate Gross Receipts Tax Threshold for Each License
	Filing	Payments				
Towns (continued)						
South Boston	3/1	3/1	Per license	No	N/A	No
South Hill	2/15	3/1	None	No	N/A	No
Stanley	1/31	1/31	None	Yes	7,500	No
Stephens City	3/1	3/1	Per license	No	N/A	No
Strasburg	2/28	3/1	Per location	Yes	12,000	No
Stuart	N/A	5/31	Per location	No	N/A	No
Surry	2/15	2/15	None	No	N/A	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	3/1	3/1	None	No	N/A	No
Troutville	3/1	3/1	None	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	3/1	3/1	None	Yes	50,000	Yes
Vinton	3/1	3/1	None	No	N/A	No
Warrenton	3/1	6/30	Per location	No	N/A	No
Warsaw	3/1	3/1	None	No	N/A	No
Waverly	3/1	4/1	None	No	N/A	No
Windsor	1/1	3/1	None	No	N/A	No
Wise	3/1	3/1	None	No	N/A	No
Woodstock	3/1	3/1	Per license	No	N/A	No
Wytheville	3/1	3/1	None	Yes	Varies [†]	Yes

[†] The Town of Wytheville imposes a \$30 minimum fee on all business categories. Tax thresholds range from \$8,570 for professional services to \$23,080 for contractors.

Table 15.2
Specific BPOL Classification Fees and Tax Rates, 2004

Locality	Fee (\$)	Minimum Tax (\$)	Tax Rate (per \$100)				
			Contracting	Retail	Repair, Personal, & Business Svcs.	Financial Real Estate & Prof.	Wholesale Gross Receipts or Gross Purchases
Cities (Note: All cities responded to the survey.)							
Alexandria	N/A	50	0.16	0.20	0.35	0.35 F, RE 0.58 PR	0.05 P
Bedford	N/A	25 ^a	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 ^b
Buena Vista	N/A	30	0.16	0.20	0.36	0.58	0.05 GR
Charlottesville	35	N/A	0.16	0.20	0.36	0.58	0.25/0.16 P
Chesapeake	50	50	0.16	0.20	<500K=0.36 >500K=0.30	<1M=0.58 ^c >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	N/A	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=0.15 P 2,001-100K=0.10 >100K=0.05
Fairfax	N/A	N/A	0.16	0.20	0.27	0.40	0.05 P
Falls Church	N/A	30 ^d	0.16	0.19	0.36	0.52	0.08 GR
Franklin	0	N/A	0.15	0.20	0.30	0.58	0.10 P
Fredericksburg	N/A	25 ^e	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	160 ^f	0.16	0.20	0.36	0.58	0.15 P
Harrisonburg	50	50 ^g	0.16	0.20	0.20	0.58	0.17 GR
Hopewell	N/A	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	20 W	0 ^h	0.16	0.20	0.36	0.58	0.28 P
Manassas	N/A	N/A	0.10	0.10	0.22	0.33 RE, PR 0.35 F	0.05 P
Manassas Park	N/A	N/A	0.10	0.15	0.18	0.35	>10,000=0.05 P
Martinsville	N/A	30	0.10	0.20	0.36	0.58	0.05 P
Newport News	50 W	30/50 ⁱ	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	50	0.16	0.20	0.32	0.58	<100,000=0.25 P 100,001- 200,000=0.15 P >200,000=0.10 P
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	0.068 P
Richmond	30	0 ^j	0.19	0.20	0.36	0.58	0.22 P
Roanoke	50	44 W	0.14	0.20	0.36	0.58	0.26 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

Note: See last page of Table 15.2 for abbreviations and symbols.

N/A Not applicable.

^a 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.

^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.

^c In the City of Chesapeake, companies offering professional and real estate services, the rate is \$0.58/\$100 for all receipts.

^d In the City of Falls Church, regarding the minimum tax: if gross receipts < \$10,000 then no tax, but need a license; if \$10,000 to \$50,000 then a flat fee of \$30; if over \$50,000 in gross receipts, then the tax is \$0.16/\$100 in gross receipts.

^e In the City of Fredericksburg there is a \$25 tax on all gross receipts < \$50K. Receipts between \$50K and \$200K are taxed at \$25 plus the applicable tax rate. If gross receipts are > 200K, the applicable rate is applied to the total gross receipts.

^f In the City of Hampton the minimum tax begins at \$100,000 gross receipts.

^g 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.

^h In City of Lynchburg, only businesses grossing over \$100,000 are subject to a tax. In addition, wholesalers must pay a \$20 minimum fee.

ⁱ The City of Newport News charges a \$30 tax if total gross receipts are between \$0-\$50K. It charges a \$50 tax if receipts are between \$50,001-\$100K. For gross receipts greater than \$100K, the applicable tax rate is charged.

^j The minimum tax in the City of Richmond begins when gross receipts equal \$100K: C:\$190; R:\$200; RP, PE, BS:\$360; F, RE, PR:\$580; W:\$220.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2004 (continued)

Locality	Fee (\$)	Minimum Tax (\$)	Tax Rate (per \$100)				
			Contracting	Retail	Repair, Personal, & Business Svcs.	Financial Real Estate & Prof.	Wholesale Gross Receipts or Gross Purchases
Cities (continued)							
Virginia Beach	N/A	40 ^k	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	50W	0.16	0.20	0.36	0.58	0.20 P
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)							
Accomack	50	N/A	N/A	N/A	N/A	N/A	N/A
Albermarle	50	N/A	0.16	0.20	0.36	0.58	0.05 P
Alleghany	15	N/A	0.08	0.10	0.18	0.29	0.05 GR
Amelia	0	N/A	0.16	0.05	0.09	0.15	0.05
Amherst	10	N/A	0.13	N/A	0.31	0.50	N/A
Arlington	0	N/A	0.16	0.20	0.35	0.36	0.08 GR
Augusta	N/A	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
Campbell	Varies ^l	N/A	0.16	0.20	0.35	0.50	0.05 P
Caroline	0	30	0.12	0.15	0.19	0.49	0.05 P
Chesterfield	N/A	10 ^m	0.14	0.19	0.33/0.27 R	0.53	0.10 P
Clarke	N/A	30	N/A	N/A	N/A	N/A	N/A
Cumberland	N/A	30 ⁿ	0.05	0.05	0.05	0.10	0.05GR
Dinwiddie	N/A	30	0.14	0.16	0.30	0.45	0.05 GR
Fairfax	10K-49.9K=30 50K-100K=50	N/A	0.11	0.17	0.19	0.31	0.04 P
Fauquier	N/A	N/A	0.085	0.10	0.187	0.2975	0.0425 P
Frederick	Varies ^o	N/A	0.16	0.20	0.36	0.58	0.05 P
Gloucester	50	N/A	0.10	0.10	0.10	0.12	0.05 P
Goochland	N/A	25	0.10	0.05	0.10/0.05 R	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
Halifax	30	N/A	0.08	0.10	0.18	0.29	0.025 P
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 P ^p
Henry	N/A	30	>100K= 0.25	>100K= 0.15	>100K= 0.15	>100K= 0.25	0.05 P
Isle of Wight	N/A	30	0.10	0.12	0.20	0.35	0.05 P
James City	30	N/A	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
King William	0	30 ^q	0.16	0.20	0.20	0.25	0.05 P
Loudoun	30	N/A	0.13	0.17	0.17 B/0.16 R 0.23 P	0.33	0.05 P
Louisa	25 C	5 C	0.16	N/A	N/A	N/A	N/A
Mathews	30	N/A	0.05	0.15	0.05	0.15	0.05 P
Nelson	30	N/A	N/A	N/A	N/A	N/A	N/A
New Kent	N/A	30	0.16	0.20	0.36	0.58	0.05 P
Nottoway	10	N/A	0.04	0.05	0.09	0.15	0.015 P

Note: See last page of Table 15.2 for abbreviations and symbols.

N/A Not applicable.

^k The City of Virginia Beach charges a tax of \$40 for all gross receipts between \$0-\$25K. It charges \$50 for gross receipts between \$25,001-\$100K. Anything over \$100K is charged according to the applicable tax rate.

^l Campbell County's license fees as follows: less than \$15,000=\$20; \$15,000- 29,999=\$30; \$30,000-99,999=\$40.

^m Chesterfield County has tax exclusion on first \$200K of gross receipts.

ⁿ Cumberland County applies minimum tax of \$30 to receipts up to \$60,000. Any receipts over \$60,000 are subject to applicable tax rate.

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

^p 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.

^q In King William County, if gross receipts are less than \$50,000, a flat tax of \$30 is paid.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2004 (continued)

Locality	Fee (\$)	Minimum Tax (\$)	Tax Rate (per \$100)				
			Contracting	Retail	Repair, Personal, & Business Svcs.	Financial Real Estate & Prof.	Wholesale Gross Receipts or Gross Purchases
Counties (continued)							
Page	N/A	20	0.10	0.10	0.20	0.30	0.05 GR
Powhatan	30	N/A	N/A	N/A	N/A	N/A	N/A
Prince George	1,001-25K=25 ^r 25.1K-50K=50	N/A	0.16	0.15	0.20	0.20	N/A
Prince William	N/A	N/A ^s	0.13	0.17	0.21	0.33	0.05 P
Roanoke	<100K=50	N/A	0.16	0.20	0.36	0.58	0.05 P
Rockbridge	30	N/A	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	N/A	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	Varies ^t	0	0.11	0.14	0.25	0.39	0.03 P
Wise	N/A	N/A	0.12	N/A	N/A	N/A	N/A
York	0	N/A	0.16	0.20	0.36	0.58	0.05 P
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 ^u	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	N/A	\$250 max.	0.05	0.05	0.05	0.05 GR
Ashland	N/A	30	0.08	0.08	0.10	0.10	0.08 P
Berryville	N/A	20	0.12	0.12	0.10	0.25	0.05 GR
Big Stone Gap	30	N/A	0.16	0.20	0.20	0.40	0.13
Blacksburg	Varies	N/A	0.10	0.20	0.23	0.37	0.05 P
Blackstone	N/A	N/A	0.11	0.11	0.20	0.20	0.05 P
Bluefield	N/A	10	0.15	0.15	0.20	0.40	0.05 P
Boones Mill	N/A	25	0.16	0.16	0.15	0.25	0.10 GR
Bowling Green	30	N/A	0.15	0.15	0.15	0.15	0.05 P
Boyce	30	N/A	N/A	N/A	N/A	N/A	N/A
Boydton	20-50	N/A	0.10	N/A	N/A	N/A	N/A
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
Brodnax	30	N/A	0.16	0.20	0.25	0.25	N/A
Brookneal	N/A	30	0.13	0.13	0.13	0.13	0.05
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
Chase City	0	N/A	0.14	0.14	0.22	0.30	0.05 P
Chatham	N/A	30	0.16	0.20	0.20	0.20	0.05
Cheriton	60	N/A	N/A	N/A	N/A	N/A	N/A
Chilhowie	N/A	N/A	0.135	0.135	0.135	0.135	0.05 P
Chincoteague ^v	N/A	30	0.13	0.13	0.13	0.13	0.05 P
Christiansburg	N/A	30	0.10	0.10	0.20	0.32	0.10 P
Claremont	Varies	N/A	0.08	0.15	0.15	0.15	0.05
Clarksville	N/A	30	0.16	0.15	0.22 R 0.17 PE, B	0.27 F 0.32 RE, PR	0.05 P
Clifton Forge	29.50	N/A	0.15	0.19	0.34	0.55	0.24 GR
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	N/A	0.16	0.20	0.36	0.58	0.05
Courtland	Varies	10	0.02	0.02	0.02	0.55	N/A
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

Note: See last page of Table 15.2 for abbreviations and symbols.

N/A Not applicable.

^r In Prince George County, the tax rate applies to gross receipts over \$50,000. If gross receipts are over \$50,000, no fee applies.

^s In Prince William County, the tax rate is applied when gross receipts exceed \$100,000.

^t Warren County fees as follows: \$0 - 4,000=0; \$4,001-10,000=10; \$10,001-25,000=30; \$25,001-50,000=50; \$50,001 & over= tax rate applies.

^u For the Town of Abingdon: C, R, PE, BS: \$25 and RS, F, R, E, BR: \$20.

^v The maximum tax that the Town of Chincoteague charges for each category is \$500.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2004 (continued)

Locality	Fee (\$)	Minimum Tax (\$)	Tax Rate (per \$100)				
			Contracting	Retail	Repair, Personal, & Business Svcs.	Financial Real Estate & Prof.	Wholesale Gross Receipts or Gross Purchases
Towns (continued)							
Damascus	N/A	30	0.16	0.20	0.20	0.20	0.05 P
Dayton	20	N/A	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
Dumfries	N/A	30	0.12	0.15	0.20	0.40	0.03
Edinburg	N/A	15	0.09-0.13 ^w	0.09-0.13 ^w	0.09-0.13 ^w	0.15	0.05 P
Exmore	N/A	30	0.10	0.15	0.15	0.20	0.05 P
Farmville	10	N/A	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
Floyd	30	N/A	0.10	0.12	0.23	0.23	0.05
Front Royal	N/A	N/A	0.08	0.12	0.20	0.36	0.08 P
Gate City	N/A	30	0.11	0.14	0.25	0.41	0.05 GR
Glade Spring	30	N/A	0.16	0.20	0.22	0.25	0.13
Glasgow	30	N/A	0.02	0.03	0.07	0.08	0.05 P
Glen Lyn	15	15	0.10	0.10	0.10	0.10	0.10
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	N/A
Grundy	N/A	10	0.20/0.10 ^x	0.20/0.10 ^x	0.20/0.10 ^x	0.20/0.10 ^x	0.05 GR
Hallwood	30	N/A	N/A	N/A	N/A	N/A	N/A
Hamilton	N/A	N/A	0.09	0.17	0.23	0.33	0.05 GR
Haymarket	30	N/A	0.10	0.10	0.10	0.10	0.05
Haysi	N/A	N/A	N/A	0.15	0.15	0.15	N/A
Herndon	N/A	30	0.13	0.13	0.21	0.40	0.05 P
Hillsville ^y	30	N/A	0.15	0.15	0.15	0.15	0.05 P
Honaker	N/A	100	0.10	0.10	0.10	0.10	0.10 GR
Hurt	N/A	30	0.10	0.15	0.22	0.15	0.05 P
Independence	Varies ^z	5	Varies	0.15	0.15	0.20	0.15
Iron Gate	N/A	30	0.15	0.15	0.15	0.15	0.15 GR
Ivor	20	N/A	N/A	N/A	N/A	N/A	N/A
Keller	30	N/A	N/A	N/A	N/A	N/A	N/A
Kenbridge	N/A	N/A	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	N/A	0.10	0.10	0.10	0.15	0.03 P
Lawrenceville	30	N/A	0.08	0.10	0.18	0.30	0.08 P
Lebanon	30	30	0.10	0.10	0.10	0.10	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
Lovettsville	N/A	30 ^{aa}	0.15	0.15	0.15	0.15	0.05 GR
Luray	N/A	30	0.10	0.12	0.25	0.25	0.05 P
Marion	N/A	30	0.15	0.19	0.20	0.25	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	25	N/A	0.10	0.10	0.10	0.10	0.05 P
Montross	30	N/A	N/A	N/A	N/A	N/A	N/A

Note: See last page of Table 15.2 for abbreviations and symbols.

N/A Not applicable.

^w For the Town of Edinburg, the tax rate breaks down as follows: If gross receipts are less than 15,000, then the tax is \$15; \$15,001-50,000, then rate is \$0.13/\$100; \$50,001-150,000, then rate is \$0.11/\$100; if greater than \$150,000, then \$0.09/\$100

^x The Town of Grundy charges a rate of \$0.20 per \$100 for the first \$100,000 of gross receipts and \$0.10/\$100 after that.

^y 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.

^z The Town of Independence fees as follows: \$1,000-5,000=5; \$5,001-10,000=\$10; \$10,001-20,000=15; \$20,001-50,000=20; \$50,001-100,000=50; \$100,001-150,000=100; \$150,001-300,000=150; over \$300,000=250.

^{aa} The Town of Lovettsville applies a \$30 minimum tax to gross receipts of \$20,000 or less. Receipts over \$20,000 are charged at the tax applicable tax rate.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2004 (continued)

Locality	Fee (\$)	Minimum Tax (\$)	Tax Rate (per \$100)				
			Contracting	Retail	Repair, Personal, & Business Svcs.	Financial Real Estate & Prof.	Wholesale Gross Receipts or Gross Purchases
Towns (continued)							
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	N/A	10 ^{bb}	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	30	N/A	0.037	0.045	0.082	0.127	0.019
Onley	30	30	N/A	N/A	N/A	N/A	N/A
Pamplin	30	N/A	N/A	N/A	N/A	N/A	N/A
Pearisburg	N/A	30	0.16	0.20	0.36	0.28	0.05 GR
Pennington Gap	N/A	30	0.15	0.15	0.15	0.15	0.13 GR
Pound	N/A	30	0.08	0.10	0.18	0.25	0.07 GR
Pulaski	N/A	N/A	0.16	0.16	0.20	0.40	<2M=0.13 2M-3M=0.05 >3M=0.01
Remington	N/A	30	0.10	0.10	0.14	0.10	0.05 GR
Rich Creek	N/A	30	0.16	0.15	0.20	0.20	0.10 GR
Richlands	N/A	N/A	0.16	0.20	0.20 ^{cc}	0.30	0.05 P
Rocky Mount	N/A	30	0.16	0.13	0.30	0.50	0.05 P
Round Hill	30	30	0.16	0.16	0.16 B, R 0.24 PE	0.24 PR	0.05 GR
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
Saltville	N/A	30	0.08	0.20	0.18	0.29	N/A
Scottsville	N/A	30	0.15	0.20	0.58 ^{dd}	0.58	0.05 P
Shenandoah	N/A	30	0.16	0.20	0.36	0.35	0.05 GR
Smithfield	N/A	30	0.10 ^{ee}	0.12 ^{ff}	0.20 ^{gg}	0.35 ^{hh}	0.05 P
South Boston	N/A	30	0.08	0.10	0.18	0.29	0.10 P
South Hill	N/A	30	0.10	0.125	0.21	0.31	0.05 P
Stanley	N/A	30	0.10	0.17	0.25	0.20	0.05 P
Stephens City	N/A	N/A	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
Stuart	N/A	50	0.08	0.10	0.18	0.29	0.29 GR
Surry	Varies	N/A	0.08	0.045	0.15	0.25	0.03
Tangier	35	N/A	N/A	N/A	N/A	N/A	N/A
Tappahanock	N/A	25	0.06	0.11	0.26	0.45	0.05 GR
Tazewell	20	N/A	0.15	0.15	0.15	0.15	0.05 GR
The Plains	20	N/A	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
Troutville	N/A	10	0.07	0.08	0.15	0.22	0.04
Urbanna	50	50	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	0.003	0.0035	0.05 P
Warrenton	N/A	30	0.085	0.10	0.187	0.2975	0.0425 P

Note: See last page of Table 15.2 for abbreviations and symbols.

N/A Not applicable.

^{bb} The Town of New Market charges a \$10 minimum. If GR > 10,000, then the town will charge \$0.10 per \$100. For wholesale, if GR < \$20,000, then the town will charge \$0.05/\$100.

^{cc} The Town of Richlands levies a rate of \$0.30/\$100 on the first \$50,000 in gross receipts, \$0.25/\$100 on the second \$50,000, and \$0.20/\$100 on anything over \$100,000.

^{dd} The Town of Scottsville charges a rate of \$0.36/\$100 on the first \$100,000 of gross receipts and \$0.58/\$100 on gross receipts over \$100,000.

^{ee} In the Town of Smithfield, the Contracting rate is \$0.10 per \$100 up to \$1,500,000. Add an additional \$0.0666 per \$100 for gross receipts over \$1,500,000.

^{ff} In the Town of Smithfield, the Retail rate is \$0.12 per \$100 up to \$1,500,000 in gross receipts. Add an additional \$0.08 per \$100 for gross receipts over \$1,500,000.

^{gg} In the Town of Smithfield, the Repair, Business, and Personal rate is \$0.20 per \$100 up to \$1,500,000. Add an additional \$0.133 per \$100 for gross receipts over \$1,500,000.

^{hh} In the Town of Smithfield, the Financial, Real Estate, and Professional rate is \$0.35 per \$100 up to \$1,500,000. Add an additional \$0.233 per \$100 for gross receipts over \$1,500,000.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2004 (continued)

Locality	Fee (\$)	Minimum Tax (\$)	Tax Rate (per \$100)				
			Contracting	Retail	Repair, Personal, & Business Svs.	Financial Real Estate & Prof.	Wholesale Gross Receipts or Gross Purchases
Towns (continued)							
Warsaw	N/A	N/A	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 P
Windsor	N/A	30	0.08	0.08	0.14	0.15	0.04 P
Wise	N/A	30	0.15	0.20	0.20	0.25	0.05 P
Woodstock	N/A	N/A	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.

Key to Abbreviations:

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 15.3
Taxes and Fees on Peddlers and Itinerant Merchants, 2004

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Cities (Note: all cities responded to the survey. Those that answered "not applicable" to all items in this table are excluded.)			
Alexandria	\$500	\$500	\$250 non-consumables \$500 consumables
Bedford	\$500	\$500	\$25 annually
Bristol	\$50 decal	\$50 per day	\$50 per day
Buena Vista	\$500	\$500	\$500
Charlottesville	\$125	\$125	\$125
Chesapeake	\$50 annual	\$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 annual	\$500	\$500
Emporia	\$500	\$500	\$15 on first 2,000 gross purchases; \$0.10 on next 198,000; \$0.05 on all over \$100,000
Fairfax	\$30	\$30	\$0.05 per \$100
Falls Church	\$30 minimum, \$0.19/\$100	\$30 minimum, \$0.19/\$100	\$30 minimum, \$0.08/\$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 on gross purchases
Galax	\$200	\$500	\$50-500
Hampton	\$50-500	\$500	\$0.15 per \$100 of purchases
Harrisonburg	\$500	\$500	N/A
Hopewell	\$500	\$500	\$500
Lexington	\$500	\$500	N/A
Lynchburg	\$50 if consumable ^a	\$50 if consumable ^a	
Manassas	\$0.20/\$100 of gross receipts	\$500	\$0.28/\$100 of gross purchases
Manassas Park	\$500	\$500	\$500
Martinsville	\$100	\$100	\$100
Martinsville	\$50	\$50	\$50
Newport News	\$325	\$325	License fee: \$30-50 License tax: \$0.20 per \$100 purchases
Norfolk	\$500 \$50 food peddlars	\$500	\$50 plus \$0.15/\$100 on purchases
Norton	\$30 (minimum)	\$30 (minimum)	\$30 (minimum)
Petersburg	\$500 per year	\$500 per year	\$500 per year
Poquoson	\$50 per month	\$50 per month	N/A
Portsmouth	\$500 per year \$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 (perishables) \$500 (non-perishables)	\$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 hour event; Not to exceed \$500 per year	\$200 per 72 hour event; Not to exceed \$500 per year	\$200 per 72 hour event; Not to exceed \$500 per year
Suffolk	\$500	\$200	\$50
Virginia Beach	\$500	\$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	\$50 on 1st \$10,000 purchases; \$0.20/\$100 thereafter

N/A Not applicable.

^a Must operate exclusively from a marked motor vehicle.

Table 15.3 Taxes and Fees on Peddlers and Itinerant Merchants, 2004 (continued)

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Counties (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
Appomattox	N/A	\$500	\$500
Arlington	\$500	\$500	\$0.08 per \$100 gross receipts
Augusta	\$500	\$500	\$100
Botetourt	\$300	\$300	\$300
Campbell	\$50	\$50	\$50
Caroline	\$30	\$30	N/A
Chesterfield	\$25 - 500	\$50 - 500	\$0.10 per \$100 gross purchases
Clarke	\$30	\$30	\$30
Cumberland	\$25	\$25	\$25
Dinwiddie	\$500, \$25 perishables	\$500	\$500
Essex	\$500	\$500	\$500
Fairfax	\$40	\$40	\$40
Fauquier	\$500	\$500	Same as for non-itinerant wholesalers
Franklin	\$50 - 500	N/A	\$50 - 500
Frederick	\$30 or \$50 if under \$100,000 gross receipts	\$500	\$0.05 per \$100 gross receipts over \$100K; Itinerant: \$500
Gloucester	\$500	\$500	\$500
Goochland	\$250 (perishables) \$500 (non-perishables)	\$250 (perishables) \$500 (non-perishables)	\$250 (perishables) \$500 (non-perishables)
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	\$50 (perishables) \$200 (non-perishables)	\$0.20 per \$100 gross receipts (\$200 min.)	Wholesale: varies Itinerant: \$0.20/\$100 gross receipts (\$200 minimum)
Henry	\$50	\$500	\$50 (peddler) - 500 (merchant)
Isle of Wight	\$10	\$10	\$10
James City	\$30	\$500	\$30
King George	\$500	\$500	\$500
King William	\$500	\$500	\$500
Loudoun	\$500	\$500	\$500
Mathews	\$200	\$200	\$200
Nelson	\$30	\$30	\$30
New Kent	\$30	\$30	\$30
Nottoway	\$500	\$500	\$500
Page	\$300	\$300	N/A
Powhatan	\$30	\$30	\$30
Prince George	\$300	N/A	N/A
Prince William	\$500	\$500	\$500
Roanoke	\$50/mo. to \$150 per year (perishables); \$250/mo. to \$500 per year (non-perishables)	\$250 (perishables) \$500 (non-perishables)	N/A
Southampton	\$30	\$30	\$30
Spotsylvania	\$0.10 per \$100 gross receipts	\$0.10 per \$100 gross receipts	\$0.10 per \$100 gross receipts
Warren	\$500	\$500	\$500
York	\$250 (perishables; fireworks) \$1 minimum; \$0.20 per \$100 gross receipts	\$1 minimum; \$0.20 per \$100 gross receipts	\$1 minimum; \$0.05 per \$100 gross purchases

N/A Not applicable.

Table 15.3 Taxes and Fees on Peddlers and Itinerant Merchants, 2004 (continued)

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
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 (perishable) \$200 (non-perishable)	N/A
Amherst	\$50	\$50	\$50
Appomattox	\$500	\$500	\$500
Ashland	\$250	\$250	\$250
Berryville	\$100	\$100	N/A
Big Stone Gap	\$30	\$30	\$30
Blacksburg	\$30	\$500	\$500
Blackstone	\$50 with surety bond for \$5,000	\$50 with surety bond for \$5,000	itinerant: \$50 with surety bond for \$5,000 Wholesale: \$0.50 per \$100 gross receipts
Boones Mill	\$50	\$50	\$50
Bowling Green	\$50	\$50	N/A
Boydton	\$20	N/A	\$20
Bridgewater	\$200	\$200	\$200
Broadway	\$500	N/A	N/A
Brodnax	\$500	\$50 per month	\$50 per month
Buchanan	\$500	N/A	\$500
Chase City	\$500 first year, renewal at \$0.14 per \$100 gross receipts	\$500 first year, renewal at \$0.14 per \$100 gross receipts	\$500 first year, renewal at \$0.14 per \$100 gross receipts
Chatham	\$50	\$500	N/A
Chilhowie	\$500 per day	\$500 per day	\$500 per day
Chincoteague	\$500	\$500	\$100 per truck; \$500 on foot
Christiansburg	\$100	\$500	\$100
Claremont	\$30 with gross receipts of \$1,000 to \$20,000	N/A	N/A
Clarksville	\$500	\$500	\$500
Clifton Forge	\$285	\$285	\$285
Clintwood	\$200	\$200	N/A
Coeburn	\$30	\$30	\$30
Colonial Beach	\$20 per month	\$20 per month	N/A
Courtland	\$500	\$500	\$500
Crewe	\$500	\$500	\$500
Culpeper	\$500	\$500	N/A
Damascus	\$250	\$250	N/A
Dayton	\$200	\$200	N/A
Dillwyn	\$500	\$500	N/A
Dublin	\$250	\$250	\$250
Edinburg	\$100	\$100	\$100
Exmore	\$50	\$50	\$50
Farmville	\$100 plus \$10 filing fee	\$100 plus \$10 filing fee	\$100 plus \$10 filing fee
Floyd	\$500	\$500	\$500
Front Royal	\$50 annual (perishable) \$500 annual (non-perishable) \$100 per season (Christmas trees, fireworks)	\$50 annual (perishable) \$500 annual (non-perishable) \$100 per season (Christmas trees, fireworks)	\$50 annual (perishable) \$500 annual (non-perishable) \$100 per season (Christmas trees, fireworks)
Glade Spring	\$500	\$500	\$500
Gretna	\$25 bimonthly	\$50 per year	N/A
Grundy	\$10 per year	\$10 per year	\$10 per year
Hallwood	\$30	\$30	\$30
Hamilton	\$500 per year	\$500 per year	\$500 per year
Haymarket	\$500	\$500	\$0.05 per \$100

N/A Not applicable.

Table 15.3 Taxes and Fees on Peddlers and Itinerant Merchants, 2004 (continued)

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Towns (continued)			
Haysi	\$25	\$25	\$25
Hemdon	\$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	\$25 per day; not to exceed \$500 per year
Honaker	\$25	\$25	\$25
Hurt	\$50	\$50 (perishable) \$200 (non-perishable)	N/A
Independence	Varies ^b	\$200	\$200
Iron Gate	\$150	\$150	\$150
Ivor	\$20	\$20	\$20
Keller	\$30	\$30	\$30
Kenbridge	\$300	\$300	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	\$200	\$200
Luray	\$500	\$500	N/A
Marion	\$500	\$500	\$500
Middleburg	\$500	\$500	\$500
Mineral	N/A	N/A	\$200
Montross	\$500	\$500	\$500
Narrows	\$200	\$200	\$25 per year for \$100,000 in sales plus 0.15 per \$100 for excess
New Market	\$100 r	\$500	\$100 - 500
Occoquan	\$500	\$500	\$.05/\$100 of gross receipts
Onancock	\$25	N/A	N/A
Onley	\$30	\$30	\$30
Orange	N/A	\$100	\$100
Pamplin	\$2.50 per month	\$2.50 per month	\$2.50 per month
Pearisburg	\$200	\$200	N/A
Pennington Gap	0.15%	0.15%	0.13%
Pound	\$30 minimum	\$30 minimum	N/A
Pulaski	\$30	\$500	\$500
Remington	N/A	N/A	\$250
Rich Creek	\$500	\$500	N/A
Richlands	\$250	\$500	\$0.05 per \$100 of purchases
Rocky Mount	\$50 (perishable) \$500 (nonperishable)	\$50 (perishable) \$500 (nonperishable)	N/A
Round Hill	\$10	\$10	\$10
Rural Retreat	\$250 - 500	\$250 - 500	\$250 - 500
Saint Paul	\$0.17/ \$100 or \$30 min.	\$0.17/ \$100 or \$30 min.	N/A
Saltville	N/A	\$500	N/A
Scottsville	N/A	\$50 per week \$150 per month \$600 per year	N/A
Shenandoah	\$500	\$500	\$500
South Boston	\$100 per day or \$500	\$100 per day or \$500	\$100 per day or \$500
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
Stuart	\$300	\$300	N/A
Surry	\$150	\$150	N/A

N/A Not applicable.

^b The Town of Independence fees as follows: \$200 for non-perishable; \$25 for ice, wood, and coal; \$50 milk, butter, fish, and other perishable merchandise.

Table 15.3 Taxes and Fees on Peddlers and Itinerant Merchants, 2004 (continued)

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Towns (continued)			
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; some exceptions \$10 or \$20	N/A	N/A
Warrenton	\$250	\$500	N/A
Warsaw	\$10/year	\$200 first 30 days, \$200 next 30 days, \$100 thereafter to \$500/yr.	Same as retail itinerant merchants and peddlers
Waverly	\$35	\$100	\$100
Windsor	\$30	\$30	\$30
Wise	\$30	\$30	\$30
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.			