

Section 15

Business, Professional, and Occupational License Tax, 2005

In fiscal year 2004, the business, professional and occupational license tax accounted for 6.6 percent of tax revenue for cities, 4.0 percent for counties, and 12.2 percent for large towns. These are averages; the relative importance of the tax varies for individual cities, counties, and towns. For information on individual localities, see Appendix C.

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; 120 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. In 2000, the 1997 guidelines were updated. They are viewable on the Department of Taxation's internet site, <http://www.tax.virginia.gov/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	\$ 42.50	\$ 30.00	\$ 30.00
Number of localities	12	26	34
Gross receipts tax rate			
Contracting			
Median	\$ 0.16	\$ 0.13	\$ 0.12
Number of localities	39	40	108
Retail			
Median	\$ 0.20	\$ 0.15	\$ 0.15
Number of localities	39	39	108
Repair, personal & bus.			
Median	\$ 0.36	\$ 0.20	\$ 0.18
Number of localities	39	38	108
Financial, real est. & prof.			
Median	\$ 0.58	\$ 0.32	\$ 0.22
Number of localities	39	40	107
Wholesale (purchases)			
Median	\$ 0.12	\$ 0.05	\$ 0.05
Number of localities	39	38	107

The median for the license fee, which is generally imposed only upon businesses below the gross receipts tax threshold, is \$42.50 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, 46 counties, and 105 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, 2005

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	5/1	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 ^b	No
Newport News	3/1	3/1	Other ^c	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 ^d	3/1	3/1	Per license	Yes	\$100,000	Yes
Roanoke	3/1	3/1	Per license	Yes	\$100,000	Yes
Salem	1/31	3/1	Per license	Yes	Varies ^e	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 ^f	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 Martinsville imposes a threshold tax on direct sellers only.

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

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

^e 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.

^f 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, 2005 (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	1/31	1/31	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 ^g	No	N/A	No
Fauquier	3/1	7/1	Other ^h	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	3/1	3/1	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 ⁱ	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
Middlesex	3/1	3/1	Per license	No	N/A	No
Nelson	3/1	3/1	Other ^j	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
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
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 location	No	N/A	No
Bluefield	3/1	4/15	None	No	N/A	No

N/A Not applicable.

^g 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.

^h 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.

ⁱ 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.

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

Table 15.1 BPOL Due Dates and Other Provisions, 2005 (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)						
Boones Mill	1/31	1/31	Per license	No	N/A	No
Bowling Green	3/1	3/1	None	Yes	\$5,000	Yes
Boydton	1/1	1/1	Per location	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
Buchanan	2/15	2/15	Per license	No	N/A	No
Burkeville	3/15	3/15	Per location	No	N/A	No
Cape Charles	4/15	4/15	Per license	No	N/A	No
Cedar Bluff	3/1	3/1	None	No	N/A	No
Charlotte CH	1/31	3/5	Per license	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
Cheriton	6/1	6/1	None	No	N/A	No
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
Claremont	3/1	3/1	Per license	No	N/A	No
Clarksville	3/1	3/1	None	No	N/A	No
Clifton	3/1	3/1	None	Yes	\$5,000	Yes
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
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 ^k	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	Yes	100	Yes
Elkton	6/1	6/1	None	No	N/A	No
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
Front Royal	3/1	3/1	Per license	No	N/A	No
Glade Spring	2/28	6/30	None	No	N/A	No
Glasgow	1/1	1/1	Other ^l	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
Hamilton	1/31	3/1	Per license	Yes	100	Yes
Herndon	3/1	3/1	None	Yes	\$50,000 ^m	Yes
Hillsville	5/1	5/1	Other ⁿ	No	N/A	No
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

N/A Not applicable.

^k For the Town of Dayton, the imposed license fee is credited against the license tax.

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

^m 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.

ⁿ The Town of Hillsville imposes the greater of \$30 or the tax rate set forth.

Table 15.1 BPOL Due Dates and Other Provisions, 2005 (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)						
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 ^o	No	N/A	No
La Crosse	4/30	4/30	Per license ^p	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 ^q	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
McKenney	3/1	3/1	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	Per location	No	N/A	No
Montross	3/1	3/1	Per license	No	N/A	No
Narrows	3/1	3/31	None	No	N/A	No
New Market	3/1	3/1	Per Location	No	N/A	No
Newsoms	7/1	6/30	None	No	N/A	No
Onancock	3/1	4/30	Per license	Yes	Varies ^r	Yes
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
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
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	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	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
The Plains	5/15	5/15	Per license	No	N/A	No
Timberville	3/1	3/1	None	No	N/A	No

N/A Not applicable.

^o 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.

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

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

^r 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 15.1 BPOL Due Dates and Other Provisions, 2005 (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)						
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
Virgilina	3/1	3/1	Per license	No	N/A	No
Wachapreague	1/1	1/30	Per location	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
West Point	3/1	3/1	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 ^s	Yes

^s 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, 2005

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 ^d	\$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	\$0.36	\$0.58	\$0.05 P
Fairfax	N/A	N/A	\$0.16	\$0.20	\$0.27 ^e	\$0.40	\$0.05 P
Falls Church	N/A	\$30 ^f	\$0.16	\$0.19	\$0.36 ^g	\$0.52	\$0.08 GR
Franklin	N/A	N/A	\$0.15	\$0.20	\$0.30	\$0.58	\$0.10 P
Fredericksburg	N/A	\$25 ^h	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Galax	N/A	\$30	\$0.16	\$0.20	\$0.20	\$0.58	\$0.05 P
Hampton	\$30	\$0 ⁱ	\$0.16	\$0.20	\$0.36	\$0.58	\$0.15 P
Harrisonburg	\$50	\$50 ^j	\$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 ^k	\$0.16	\$0.20	\$0.36	\$0.58	\$0.28 P
Manassas	N/A	\$50 W	\$0.10	\$0.12	\$0.22 ^l	\$0.33 RE, PR \$0.35 F	\$0.05 P
Manassas Park	N/A	N/A	\$0.10	\$0.15	\$0.18	\$0.35	>\$10K=\$0.05 P
Martinsville	N/A	\$30	\$0.10	\$0.20	\$0.36	\$0.58	\$0.05 P
Newport News	\$50 W	\$30/\$50 ^m	\$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 ⁿ	\$0.58	<\$100K=\$0.25 P \$100K-\$200K=\$0.15 P >\$200K=\$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

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; R: <\$8K=\$10; B, PE, RP: <\$4K=\$10; PR, RE, F: <\$5K= \$25; and 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 The City of Covington includes mail order licensees within this category.

^e The City of Fairfax includes mail order licensees within this category.

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

^g The City of Falls Church includes mail order licensees within this category.

^h 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 the applicalbe rate is applied to the total gross receipts.

ⁱ In the City of Hampton the minimum tax begins at \$100K gross receipts. Otherwise, just the \$30 fee applies.

^j In City of Harrisonburg, for B, C, F, PE, PR, R, RE, and RP, only businesses grossing \$50K or more are subject to the tax.

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

^l The City of Manassas includes mail order licensees within this category.

^m 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.

ⁿ The City of Petersburg includes mail order licensees within this category.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2005 (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)							
Richmond	\$30	\$0 ^o	\$0.19	\$0.20	\$0.36	\$0.58	\$0.22 P
Roanoke	\$50	\$44W	\$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 F, PR \$0.30 RE	\$0.09 P
Virginia Beach	N/A	\$40 ^p	\$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 ^q	\$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 ^r	\$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 ^s	\$0.30	\$0.05 GR
Botetourt	N/A	\$10	\$0.08	\$0.10	\$0.18	\$0.29	\$0.05 P
Campbell	Varies ^t	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 ^u	\$0.14	\$0.19	\$0.33/ \$0.27 R	\$0.32	\$0.10 P
Clarke	N/A	\$30	N/A	N/A	N/A	N/A	N/A
Cumberland	N/A	\$30 ^v	\$0.05	\$0.05	\$0.05	\$0.10	\$0.05GR
Dinwiddie	N/A	\$25	\$0.14	\$0.16	\$0.30	\$0.45	\$0.05 GR
Fairfax	\$10K-\$50K=\$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 ^w	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 ^x
Henry	N/A	\$30	>\$100K= \$0.25	>\$100K= \$0.15	>\$100K= \$0.15	>\$100K= \$0.25	\$0.05 P

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

N/A Not applicable.

^o 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.

^p 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.

^q The City of Winchester includes mail order licensees within this category.

^r The County of Amherst includes mail order licensees within this category.

^s The County of Augusta includes mail order licensees within this category.

^t Campbell County's license fees as follows: less than \$15K=\$20; \$15K-\$29,999=\$30; \$30K-\$99,999=\$40.

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

^v Cumberland County applies minimum tax of \$30 to receipts up to \$60K. Any receipts over \$60K are subject to applicable tax rate.

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

^x 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 15.2 Specific BPOL Classification Fees and Tax Rates, 2005 (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)							
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 ^y	\$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 PE	\$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
Middlesex	\$30	N/A	N/A	N/A	N/A	N/A	N/A
Nelson	\$30	N/A	N/A	N/A	N/A	N/A	N/A
New Kent	N/A	\$30	\$0.14	\$0.18	\$0.36	\$0.52	\$0.05 P
Nottoway	\$10	N/A	\$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 GR
Powhatan	\$30	N/A	N/A	N/A	N/A	N/A	N/A
Prince George	\$1,001-\$25K=\$25 ^z \$25K-\$50K=\$50	N/A	\$0.16	\$0.15	\$0.20	\$0.20	N/A
Prince William	N/A	\$0 ^{aa}	\$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 ^{bb}	\$0.29	\$0.025 P
Surry	N/A	\$30	\$0.10	\$0.15	\$0.20	\$0.30	\$0.05 GR
Warren	Varies ^{cc}	\$0	\$0.11	\$0.14	\$0.25	\$0.39	\$0.03 P
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 ^{dd}	\$0.10	\$0.20	\$0.18	\$0.20	\$3M=\$30+\$0.13 >\$3M=\$0.10
Altavista	\$30	\$30	\$0.06	\$0.085	\$0.12	\$0.085	\$0.035 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	\$0.08	\$0.08	\$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 ^{ee}	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	\$0.25 ^{ff}	\$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	\$30	N/A	\$0.12	\$0.12	\$0.12	N/A	\$0.05 GR
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
Buchanan	N/A	\$25	\$0.10	\$0.10	\$0.10	\$0.15	\$0.05 GR
Cape Charles	N/A	\$30	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Cedar Bluff	N/A	\$30	\$0.15	\$0.15	\$0.15	\$0.15	\$0.05 P

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

N/A Not applicable.

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

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

^{aa} In Prince William County, the tax rate is applied when gross receipts exceed \$100K.

^{bb} The County of Spotsylvania includes mail order licensees within this category.

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

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

^{ee} In the Town of Blacksburg, the fee varies from \$30 to \$45 on a sliding scale of gross receipts up to \$50K. Once \$50K in gross receipts is reached, the rate is charged.

^{ff} In the Town of Boones Mill, retail sale tax is charged on profit.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2005 (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)							
Charlotte CH	\$30	N/A	N/A	N/A	N/A	N/A	N/A
Chase City	N/A	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 ⁹⁹	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	\$0.27 F	\$0.05 P
Clifton	N/A	N/A	\$0.11	\$0.17	\$0.19	\$0.31	\$0.17
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
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	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
Edinburg	N/A	\$15	\$0.13 ^{hh}	\$0.13 ^{hh}	\$0.13 ^{hh}	\$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
Front Royal	N/A	N/A	\$0.08	\$0.12	\$0.20	\$0.36	\$0.08 P
Glade Spring	\$30	N/A	\$0.16	\$0.20	\$0.22	\$0.25	\$0.13 P
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	\$30	\$0.13	\$0.13	\$0.13	\$0.13	N/A
Grundy	N/A	\$10	\$0.20 ⁱⁱ	\$0.20 ⁱⁱ	\$0.20/\$0.10 ^x	\$0.20/\$0.10 ^x	\$0.05 GR
Hamilton	N/A	N/A	\$0.09	\$0.17	\$0.23	\$0.33	\$0.05 GR
Herndon	N/A	\$30	\$0.13	\$0.13	\$0.21	\$0.40	\$0.05 P
Hillsville ^{jj}	\$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 ^{kk}	\$5	Varies	\$0.15	\$0.15	\$0.20	\$0.15 GR
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 GR

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

N/A Not applicable.

⁹⁹ The maximum tax that the Town of Chincoteague charges for each category is \$500.

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

ⁱⁱ The Town of Grundy charges a rate of \$0.20 per \$100 for the first \$100K of gross receipts and \$0.10/\$100 after that.

^{jj} 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.

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

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2005 (continued)

Locality	Fee	Minimum Tax	Tax Rate (per \$100)					Wholesale Gross Receipts or Gross Purchases
			Contracting	Retail	Repair, Personal, & Business Svcs.	Financial Real Estate & Prof.		
Towns (continued)								
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 ^{ll}	\$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	
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	\$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	
Narrows	N/A	\$30	\$0.16	\$0.20	\$0.20	\$0.26	\$0.15	
New Market	N/A	\$10 ^{mmm}	\$0.10	\$0.10	\$0.10	\$0.10	\$0.05 P	
Onancock	\$30	N/A	\$0.037	\$0.045 ⁿⁿ	\$0.082	\$0.127	\$0.019	
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	
Richlands	N/A	N/A	\$0.16	\$0.20	\$0.20 ^{oo}	\$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	
Scottsville	N/A	\$30	\$0.15	\$0.20	\$0.58 ^{pp}	\$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 ^{qq}	\$0.12 ^{rr}	\$0.20 ^{ss}	\$0.35 ^{tt}	\$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	
Tappahannock	N/A	\$25	\$0.06	\$0.11	\$0.26	\$0.45	\$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	

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

N/A Not applicable.

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

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

ⁿⁿ The Town of Onancock charges a rate of \$0.025/\$100 to mail order businesses.

^{oo} 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.

^{pp} 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 \$100K.

^{qq} In the Town of Smithfield, the Contracting rate is \$0.10 per \$100 up to \$1.5M. Add an additional \$0.0666 per \$100 for gross receipts over \$1.5M.

^{rr} In the Town of Smithfield, the Retail rate is \$0.12 per \$100 up to \$1.5M in gross receipts. Add an additional \$0.08 per \$100 for gross receipts over \$1.5M.

^{ss} In the Town of Smithfield, the Repair, Business, and Personal rate is \$0.20 per \$100 up to \$1.5M. Add an additional \$0.133 per \$100 for gross receipts over \$1.5M.

^{tt} In the Town of Smithfield, the Financial, Real Estate, and Professional rate is \$0.35 per \$100 up to \$1.5M. Add an additional \$0.233 per \$100 for gross receipts over \$1.5M.

Table 15.2 Specific BPOL Classification Fees and Tax Rates, 2005 (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)							
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
Virgilina	\$30	\$30	N/A	N/A	N/A	N/A	\$0.0425 P
Wachapreague	\$30	N/A	N/A	N/A	N/A	N/A	N/A
Warrenton	N/A	\$30	\$0.085	\$0.10	\$0.187	\$0.2975	\$0.0425 P
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
West Point	N/A	\$30	\$0.16	\$0.20	\$0.36	\$0.50	\$0.05
Windsor	N/A	\$30	\$0.08	\$0.08	\$0.14 ^{uu}	\$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.

^{uu} The Town of Windsor includes mail order licensees within this category.

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, 2005

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 non-food \$50 perishables, food	\$500 non-food \$50, perishables, food	\$500 non-food \$50, perishables, food
Covington	\$100-\$500	\$100-\$500	\$100-500
Danville	\$50	\$500	\$500
Emporia	\$500	\$500	\$0.05/\$100 gross receipts
Fairfax	\$30	\$30	\$0.05/\$100 gross receipts
Falls Church	\$30 minimum, \$0.19/\$100	\$30 minimum, \$0.19/\$100	\$30 minimum, \$0.08/\$100
Franklin	\$10-\$200	\$200	\$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
	\$50 if consumable ^a	\$50 if consumable ^a	
Lynchburg	\$0.20/\$100 of gross receipts	\$500	\$0.28/\$100 of gross purchases
Manassas	\$500	\$500	\$500
Manassas Park	\$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 peddlers	\$500	\$50 plus \$0.15/\$100 purchases
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 perishables; \$500 non-perishables	\$50 if purchases < \$100K; or \$44 + \$0.26/\$100 if > \$100K
Salem	\$200	\$500	\$500
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 first \$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, 2005 (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/\$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/\$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/\$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/\$100	\$0.16/\$100	\$0.05/\$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/\$100 gross receipts (\$200 minimum)	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
Middlesex	\$30	\$30	\$30
Nelson	\$30	\$30	\$30
New Kent	\$30 minimum	\$30 minimum	\$30 minimum
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
Rockbridge	\$300	\$300	\$300
Southampton	\$30	\$30	\$30
Spotsylvania	\$0.10/\$100 gross receipts	\$0.10/\$100 gross receipts	\$0.10/\$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, 2005 (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	\$250	\$50 perishable \$250 non-perishable	N/A
Amherst	\$50	\$50	\$50
Appomattox	\$500	\$500	\$500
Ashland	\$500	\$500	\$500
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	\$100	\$100	\$100
Bridgewater	\$200	\$200	\$200
Broadway	\$500	N/A	N/A
Brodnax	\$500	\$50 per month	\$50 per month
Buchanan	\$500	N/A	\$500
Cape Charles	N/A	\$500	N/A
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
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
Elkton	\$30	N/A	\$30
Exmore	\$50	\$50	\$50
Farmville	\$100 plus \$10 filing fee	\$100 plus \$10 filing fee	\$100 plus \$10 filing fee
Front Royal	\$50 perishable \$500 non-perishable \$100 per season (Christmas trees, fireworks)	\$50 annual perishable \$500 non-perishable \$100 per season (Christmas trees, fireworks)	\$50 perishable \$500 non-perishable \$100 per season (Christmas trees, fireworks)
Glade Spring	\$500	\$500	\$500
Gretna	\$25 bimonthly	\$50	N/A
Grundy	\$10	\$10	\$10
Hamilton	\$500 per year	\$500 per year	\$500 per year
Herndon	\$12.50 per week; not to exceed \$500 per year	\$12.50 per week; not to exceed \$500 per year	\$0.05 per \$100 of purchases
Hillsville	\$25 per day; not to exceed \$500 per year	\$25 per day; not to exceed \$500 per year	\$25 per day; not to exceed \$500 per year

N/A Not applicable.

Table 15.3 Taxes and Fees on Peddlers and Itinerant Merchants, 2005 (continued)

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Towns (continued)			
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	\$500
Marion	\$500	\$500	\$500
McKenney	\$225	\$225	\$100
Middleburg	\$500	\$500	\$500
Mineral	N/A	N/A	\$200
Montross	\$500	\$500	\$500
Narrows	\$200	\$200	\$25 for \$100,000 in sales plus 0.15/\$100 for excess \$100 - 500
New Market	\$100	\$500	
Onancock	\$25	N/A	N/A
Parksley	\$30	N/A	\$30
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 non-perishable	\$50 perishable \$500 non-perishable	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	\$50 minimum; \$0.15/\$100	\$50 minimum; \$0.15/\$100	\$50 minimum; \$0.15/\$100
Strasburg	\$75	N/A	N/A
Stuart	\$300	\$300	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

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, 2005 (continued)

Locality	Annual Amount (Unless Otherwise Stated)		
	Retail Peddlers	Retail Itinerant Merchants	Wholesale Peddlers & Itinerant Merchants
Towns (continued)			
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	\$200 first 30 days, \$200 next 30 days, \$100 thereafter to \$500/yr.	Same as retail itinerant merchants and peddlers
Waverly	\$35	\$100	\$100
West Point	\$30 minimum; \$0.60/\$100 gross receipts	\$30 minimum; \$0.60/\$100 gross receipts	N/A
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.			