



2011 Annual Business License

Town of Kilmarnock
514 N. Main St. - PO Box 1357
Kilmarnock, VA 22482-1357
804-435-1552
www.kilmarnockva.com

Business License will not be issued until this application is completed and returned to the Town Office fully executed. License Tax is due between January 1 and March 1. A penalty of 10 % will become due after March 1 for failure to pay the license tax. Beginning July 1, 8% interest, computed monthly, will be added for delinquent license taxes.

Name: _____ Phone _____

Trading As _____ FEIN or SS # _____

Address (street) _____ Mailing Address _____

City _____ State _____ Zip _____ City _____ State _____ Zip _____

Type of Business: _____

Web Address _____ E-Mail _____

Print Name: Principal/Owner _____ Local Manager/Officer _____

Signature of Applicant _____

NOTE: FIGURE TOTAL TAX DUE USING GROSS RECEIPTS AND RATE OF TAXATION AND
(1) IF THIS AMOUNT IS MORE THAN \$30.00, PLEASE PAY CALCULATED AMOUNT OR
(2) IF THIS AMOUNT IS LESS THAN \$30.00, PLEASE PAY THE MINIMUM LICENSE FEE OF \$30.00.

| | | |
|---|-------------------------------------|----------------------|
| GROSS RECEIPTS (As Defined by Sec. 42-143 of the Kilmarnock Town Code) | RATE OF TAXATION /100 | TOTAL TAX DUE |
| (1) _____ | Multiply Gross Receipts by _____ | _____ OR |

(2) BASE LICENSE FEE ----- \$30.00

IMPORTANT NOTICE

Tax is based on the Gross Receipts for the preceding year from any business, profession or trade and includes fees, commissions brokerage charges, discounts, sales and services. (See Section 42-143 for full definition).

False information that appears above for use in determining applicable taxes will be subject to a fine of not less than \$10.00, nor more than \$1,000.00. The Treasurer reserves the right to order audits of individuals and/or firms required to complete this form. If the audit demonstrates misrepresentation of Gross Receipts the auditor's estimate of Gross Receipts plus the cost of the audit and any penalties or late fees will be charged to the auditee and become due immediately.

For Office Use Only: License # _____

Sec.42-148. License fee

Every person or business subject to licensure under this article shall be assessed and required to pay annually:

- (1) A fee for the issuance of such license in the amount of \$30.00; or
- (2) Except as may be otherwise provided in Code of Virginia, §§ 58.1-3712, 58.1-3712.1 and 58.1-3713, every such person or business with annual gross receipts of such persons includable as provided in this article at a rate set forth below for the class of enterprise listed if such tax exceeds the amount of \$30.00.
- (3) In instances where the tax is less than \$30.00 as figured on gross receipts using rates set forth below, the Town shall impose a fee of \$30.00. In instances where the tax is more than \$30.00 as figured on gross receipts using rates set forth below, the Town will collect the tax.

| | |
|--|----------|
| <i>Agencies and agents</i> | |
| Commission, per \$100.00 gross receipts | \$ 0.35 |
| Employment agency, per \$100.00 gross receipts | 0.35 |
| House-to-house, per \$100.00 gross receipts | 0.35 |
| Investments, stock, etc., per \$100.00 gross receipts | 0.35 |
| Mortgage and loan companies, per \$100.00 gross receipts | 0.35 |
| Pawn, per \$100.00 gross receipts | 0.35 |
| Real estate, per \$100.00 gross receipts | 0.35 |
| <i>Amusements</i> | |
| Bowling alleys, per \$100.00 gross receipts | \$ 0.12 |
| Carnivals | 1,000.00 |
| Coin-operated machines, per machine | 12.00 |
| Motion picture theaters, per \$100.00 gross receipts | 0.12 |
| Poolrooms, plus \$6.00 each additional table | 35.00 |
| Tent shows, circuses, etc., per day | 35.00 |
| <i>Professions</i> | |
| Accountants, per \$100.00 gross receipts | \$ 0.35 |
| Architects, per \$100.00 gross receipts | 0.35 |
| Attorneys, per \$100.00 gross receipts | 0.35 |
| Dentists, per \$100.00 gross receipts | 0.35 |
| Physicians, per \$100.00 gross receipts | 0.35 |
| Optometrists, per \$100.00 gross receipts | 0.35 |
| <i>Services and trades</i> | |
| Auctions, per day | \$ 35.00 |
| Barbershops, per \$100.00 gross receipts | 0.18 |
| Beauty shops, per \$100.00 gross receipts | 0.18 |
| Plus, per operator | 6.00 |
| <i>Contractors</i> | |
| General, per \$100.00 gross receipts | \$ 0.12 |
| Bricklaying, per \$100.00 gross receipts | 0.12 |
| Electrical, per \$100.00 gross receipts | 0.12 |
| Heating and air conditioning, per \$100.00 gross receipts | 0.12 |
| Painting, per \$100.00 gross receipts | 0.12 |
| Plumbing, per \$100.00 gross receipts | 0.12 |
| Dry cleaners, per \$100.00 gross receipts | 0.18 |
| Funeral homes, per \$100.00 gross receipts | 0.35 |
| Hotels and motels, per \$100.00 gross receipts | 0.12 |
| Laundromats, per \$100.00 gross receipts | 0.18 |
| Nursing homes/assisted living, per \$100.00 gross receipts | 0.12 |
| <i>Photographers</i> | |
| Nonresident, per day | 12.00 |
| Resident, per \$100.00 gross receipts | 0.12 |
| Printing office, per \$100.00 gross receipts | 0.35 |
| Repair shops, per \$100.00 gross receipts | 0.12 |
| Auto, per \$100.00 gross receipts | 0.12 |
| Body and fender, per \$100.00 gross receipts | 0.12 |
| Clocks and watches, per \$100.00 gross receipts | 0.12 |
| Electrical, per \$100.00 gross receipts | 0.12 |
| Equipment fixtures and appliances, per \$100.00 gross receipts | 0.12 |
| Radio and televisions, per \$100.00 gross receipts | 0.12 |
| Shoe, per \$100.00 gross receipts | 0.12 |
| Retail merchants, per \$100.00 gross receipts | 0.12 |
| Small loan office, per \$100.00 gross receipts | 0.18 |
| Termite, per \$100.00 gross receipts | 0.12 |
| <i>Utilities</i> | |
| Cable TV | 30.00 |
| Telephone percentage of gross receipts | 0.50 |
| Wholesale distributors, per \$100.00 purchases-receipts | 0.023 |