



## 2019 Annual Business License

**Town of Kilmarnock**  
 1 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 by **May 1** with a 10% penalty added for late filing. Beginning July 1, 8% interest computed monthly will be added, and bank liens/judgments for delinquent renewals may be sought beginning September 1.

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<br>by Sec. 42-143 of the Kilmarnock<br>Town Code) | RATE OF TAXATION<br>/100            | TOTAL TAX DUE |
|--|-------------------------------------|---------------|
| (1) _____  | Multiply Gross Receipts<br>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.

Listing of most, but not necessarily all business types.

Rates listed below are per \$100.00 gross receipts unless otherwise noted

| Classification                  | Category                                 | Rate  |
|---------------------------------|--|-------|
| Professional                    | Accountants                              | 0.230 |
| Professional                    | Architects                               | 0.230 |
| Professional                    | Attorneys                                | 0.230 |
| Professional                    | Audiologists                             | 0.230 |
| Services and Trades/Repair      | Auto, body shops, detailing, etc.        | 0.108 |
| Retail                          | Automotive Sales                         | 0.108 |
| Services and Trades             | Barbershops, plus \$6 per operator       | 0.108 |
| Services and Trades             | Beauty shops, plus \$6 per operator      | 0.108 |
| Services and Trades             | Billing and collection                   | 0.108 |
| Services and Trades             | Bookkeeping                              | 0.108 |
| Amusements                      | Bowling alleys                           | 0.108 |
| Utilities                       | Cable TV - flat fee                      | 30.00 |
| Services and Trades             | Dance studios and instruction            | 0.108 |
| Services and Trades             | Day Care-in home                         | 0.108 |
| Professional                    | Dentists                                 | 0.230 |
| Services and Trades             | Dry cleaners and laundromats             | 0.108 |
| Services and Trades/Contractors | Electrical                               | 0.108 |
| Services and Trades/Repair      | Equipment and appliances repairs         | 0.108 |
| Services and Trades             | Extermination                            | 0.108 |
| Professional                    | Funeral services and crematories         | 0.230 |
| Services and Trades/Contractors | General contractors                      | 0.108 |
| Services and Trades/Contractors | Heating and air conditioning             | 0.108 |
| Services and Trades             | Home health care                         | 0.108 |
| Services and Trades             | Hotels, motels, and B&B's                | 0.108 |
| Professional                    | Investments, stock, etc.                 | 0.230 |
| Professional                    | Land surveyors                           | 0.230 |
| Professional                    | Massage therapists                       | 0.230 |
| Professional                    | Mortgage and loan companies              | 0.230 |
| Services and Trades             | Nursing homes/assisted living            | 0.108 |
| Professional                    | Optometrists/Ophthalmologists            | 0.230 |
| Services and Trades/Contractors | Painting                                 | 0.108 |
| Services and Trades             | Pet grooming and boarding                | 0.108 |
| Services and Trades             | Photography, arts, and graphics          | 0.108 |
| Professional                    | Physicians                               | 0.230 |
| Services and Trades/Contractors | Plumbing                                 | 0.108 |
| Services and Trades             | Printing office                          | 0.230 |
| Services and Trades/Repair      | Radio and television                     | 0.108 |
| Agencies and Agents             | Real estate                              | 0.230 |
| Retail                          | Restaurants                              | 0.108 |
| Retail                          | Retail/general                           | 0.108 |
| Professional                    | Schools-educational                      | 0.230 |
| Services and Trades             | Small loan office                        | 0.108 |
| Services and Trades             | Spa, personal training, salon            | 0.108 |
| Utilities                       | Telephone - percentage of gross receipts | 0.500 |
| Professional                    | Therapists/medical                       | 0.230 |
| Agencies and Agents             | Travel agencies                          | 0.230 |
| Wholesale                       | Wholesale distributors                   | 0.023 |