

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