



2012 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 by May 1 with a 10% penalty added for late filing. Beginning July 1, 8% interest computed monthly will be added, and judgments for delinquent renewals will be sought beginning Sept 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 by Sec. 42-143 of the Kilmarnock Town Code) **RATE OF TAXATION /100** **TOTAL TAX DUE**

by _____ **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.

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