

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