

ORDINANCE NO. 22-8()

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 8, LICENSES, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, that Chapter 8, Licenses, of the Code of the County of Albemarle, Virginia, is hereby amended as follows:

By Amending:

8-703 Pawnbrokers; limitation on number of licenses issued in County.

By Adding:

8-716 All other businesses and occupations.

By Renumbering:

8-743-712 Retail sales.

8-744 713 Wholesale sales.

8-745 714 Renting houses, apartments, or commercial property.

8-746 715 Federal research and development contractors.

Chapter 8. Licenses

Article 1. Business Licenses

DIVISION 7. SCHEDULE OF TAXES

Sec. 8-703 Pawnbrokers; limitation on number of licenses issued in County.

The Director of Finance shall not issue licenses for the operation of more than ten pawnshops in the County. The Director shall notify the County Sheriff of each license issued for a pawnshop.

(3-15-73, § 38; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-40; Code 1988, § 11-40; § 8-605, Ord. 98-A(1), 8-5-98; § 8-703, Ord. 19-8(1), 4-17-19, Ord. 22-8(), 11-2-22 effective 1-1-23)

State law reference(s)—Va. Code § 54.1-4000, -4002.

~~Sec. 8-712 Repair, personal, business, and other services.~~

~~Each person engaged in a repair, personal, business, or other service is subject to a license tax of \$0.36 for each \$100.00 of gross receipts.~~

~~A.—Classification includes any services not financial, real estate, or professional. Any services that are not classified as financial, real estate, or professional are classified as "repair, personal, business, and other services".~~

~~B.—Services within this classification. Repair, personal, business, and other services include, but are not limited to, those services listed in 23VAC10-500-500.~~

~~(3-15-73, §§ 39.1, 53; 4-21-76; 3-10-82; 11-14-84; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-66; Code 1988, § 11-66; § 616, Ord. 98-A(1), 8-5-98; Ord. 00-8(1), 10-11-00; Ord. 17-8(1), 6-14-17, effective 8-1-17; § 8-712, Ord. 19-8(1), 4-17-19)~~

State law reference(s)—Va. Code § 58.1-3706 ; 23VAC10-500-500 .

Sec. ~~8-712~~ 8-713 Retail sales.

Except as provided in subsection (A) and in Virginia Code § 58.1-3706 (E), each person engaged as a retailer or retail merchant is subject to a license tax of \$0.20 for each \$100.00 of gross receipts.

- A. *Direct retail sales; lower rate.* Each person engaged as a retailer or retail merchant is subject to a license tax of \$0.10 for each \$100.00 of gross receipts for direct retail sales.
- B. *Direct retail sale defined.* For purposes of this section, a "direct retail sale" means a retail sale made to a remote buyer ordering by telephone, internet, or mail, in which the item(s) sold is/are shipped by common carrier or by the U.S. Postal Service.

(3-15-73, § 55; 4-21-76; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-68; Code 1988, § 11-68; § 8-617, Ord. 98-A(1), 8-5-98; Ord. 06-8(1) , 5-3-06, effective 1-1-07; Ord. 07-8(1) , 10-3-07, effective 1-1-08; Ord. 17-8(2) , 8-2-17; § 8-713, Ord. 19-8(1) , 4-17-19, Ord. 22-8(), 11-2-22 effective 1-1-23)

State law reference(s)—Va. Code § 58.1-3706 (A)(2).

Sec. ~~8-713~~ 8-714 Wholesale sales.

Except as provided in Virginia Code § 58.1-3703 (C) each person engaged as a wholesaler or wholesale merchant is subject to a license tax of five cents for each \$100.00 of purchases.

(3-15-73, § 56; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-69; Code 1988, § 11-69; § 8-618, Ord. 98-A(1), 8-5-98; § 8-714, Ord. 19-8(1) , 4-17-19, Ord. 22-8(), 11-2-22 effective 1-1-23)

State law reference(s)—Va. Code § 58.1-3716 .

Sec. ~~8-714~~ 8-715 Renting houses, apartments, or commercial property.

Each person engaged in the business of renting houses, apartments or commercial property in the County is subject to a license tax of \$0.20 for each \$100.00 of gross receipts from the rental of all commercial establishments, apartment units, or dwelling units. For purposes of this section, the following definitions apply:

- A. *Business of renting houses and apartments defined.* "Business of renting houses and apartments" means the rental of a building, or portion thereof, designed exclusively for residential occupancy, including one-family, two-family and multiple-family dwellings, but not including hotels, boardinghouses, rooming houses, or other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days.
- B. *Dwelling units defined.* "Dwelling units" means one or more rooms in a dwelling house or apartment designed for occupancy by one family for living purposes and having cooking facilities.

(3-15-73, § 61; 5-15-75; Ord. 96-11(1), 11-13-96, § 11-71; Code 1988, § 11-71; § 8-619, Ord. 98-A(1), 8-5-98; Ord 17-8(1), 6-14-17, effective 8-1-17; § 8-715, Ord. 19-8(1), 4-17-19, Ord. 22-8(), 11-2-22 effective 1-1-23)

State law reference(s)—Va. Code § 58.1-3703 (C)(7).

Sec. ~~8-715~~ ~~8-716~~ Federal research and development contractors.

Each person, person, firm, or corporation designated as the principal or prime contractor receiving identifiable federal appropriations for research and development services as defined in § 31.205-18 (a) of the Federal Acquisition Regulation in the areas of: (i) computer and electronic systems; (ii) computer software; (iii) applied sciences; (iv) economic and social sciences; and (v) electronic and physical sciences in the County is subject to a license tax of three cents per \$100.00 of the federal funds received in payment of the contracts upon documentation provided by the person, firm, or corporation to the Director of Finance confirming the applicability of this section.

(§ 8-620, Ord. 16-8(1), 7-13-16; § 8-716, Ord. 19-8(1), 4-17-19, Ord. 22-8(), 11-2-22 effective 1-1-23)

State law reference(s)—Va. Code § 58.1-3706 (D)(1).

~~Sec. 8-712 Repair, personal, business, and other services.~~ Sec. 8-716 All other businesses and occupations.

Each person engaged in a ~~repair, personal, business, or other service~~ every business or occupation not specifically listed or excepted by this article or by the Code of Virginia is subject to a license tax of \$0.36 for each \$100.00 of gross receipts.

~~A. Classification includes any services not financial, real estate, or professional. Any services that are not classified as financial, real estate, or professional are classified as "repair, personal, business, and other services".~~

~~B. Services within this classification. Repair, personal, business, and other services include, but are not limited to, those services listed in 23VAC10-500-500 .~~

(3-15-73, §§ 39.1, 53; 4-21-76; 3-10-82; 11-14-84; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-66; Code 1988, § 11-66; § 616, Ord. 98-A(1), 8-5-98; Ord. 00-8(1) , 10-11-00; Ord. 17-8(1) , 6-14-17, effective 8-1-17; § 8-712, Ord. 19-8(1), 4-17-19, Ord. 22-8(), 11-2-22 effective 1-1-23)

State law reference(s)—Va. Code § 58.1-3706; 23VAC10-500-500.

This ordinance is effective on and after January 1, 2023.

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of _____ to _____, as recorded below, at a regular meeting held on _____.

Clerk, Board of County Supervisors

	<u>Aye</u>	<u>Nay</u>
Mr. Andrews	_____	_____
Mr. Gallaway	_____	_____
Ms. LaPisto-Kirtley	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Price	_____	_____