

**ORDINANCE NO. 19-8(1)**

AN ORDINANCE TO AMEND 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, is hereby amended and reordained as follows:

**By Amending:**

- 8-100 Purpose.
- 8-101 Applicability.
- 8-102 Powers and duties of the director of finance.
- 8-103 Definitions.
- 8-104 Violations and penalties.

**By Amending and Renumbering/Renaming:**

<u>Old</u>	<u>New</u>	
8-201	8-300	License application.
8-202	8-300	<del>Information to be provided on</del> license application.
8-204	8-301	Prerequisites to issuance of license.
8-205	8-302	Privilege of engaging in business may be exercised only by person licensed.
8-206	8-303	Transfer of license.
8-207	8-304	<del>Presentation or display of license or license receipt</del> <u>Retaining and showing license or license receipt; providing subcontractor information.</u>
8-208	8-305	Revocation of license.
8-300	8-400	Submittal of report of gross receipts or <del>gross expenditures</del> <u>purchases</u> .
8-301	8-401	Estimated gross receipts or <del>gross expenditures</del> <u>purchases</u> because of failure to maintain adequate records.
8-302	8-402	Estimated gross receipts or <del>gross expenditures</del> <u>purchases</u> for beginning business.
8-305	8-403	Amounts excluded from gross receipts.
8-306	8-404	Amounts deducted from gross receipts or <del>gross expenditures</del> <u>purchases</u> .
8-307	8-405	Duty to maintain and produce records of gross receipts.
8-400	8-500	Levy of license tax.
8-402	8-501	License fee.
8-408	8-502	Collection fees on delinquent license tax.
8-500	8-600	<del>Assessment when license tax not previously assessed</del> <u>Omitted license taxes.</u>
8-503	8-601	<del>Correction of</del> <u>Correcting an</u> erroneous assessment.
8-504	8-602	<del>Correction of</del> <u>Correcting an</u> assessment based on estimated gross receipts or <del>gross expenditures</del> <u>purchases</u> .
8-505	8-603	Refund of license tax if business terminated.
8-600	8-800	Alcoholic beverages.
8-601	8-700	Bondsmen.
8-602	8-701	<del>Building or savings and loan associations</del> <u>Savings institutions and State-chartered credit unions.</u>
8-603	8-702	<del>Contractors, developers, electricians, plumbers, steamfitters and speculative builders.</del>
8-605	8-703	Pawnbrokers; limitation on numbers of licenses issued in County.
8-606	8-704	Public service corporations.
8-607	8-705	<del>Vending machine or coin-operated device operators</del> <u>Amusement machines.</u>
8-609	8-706	Carnivals and circuses.
8-610	8-707	Fortunetellers, clairvoyants and practitioners of palmistry or phrenology.
8-611	8-708	Peddlers and itinerant merchants.
8-612	8-709	Show and sale.
8-613	8-710	Peddlers at wholesale.

- 8-615 8-711 Financial, real estate, and professional services.
- 8-616 8-712 Repair, personal, business, ~~amusement~~ and other services.
- 8-617 8-713 ~~Retailers or retail merchants~~ sales.
- 8-618 8-714 ~~Wholesalers or wholesale merchants~~ sales.
- 8-619 8-715 Renting of houses, apartments or commercial property.
- 8-620 8-716 Federal research and development contractors.

**By Adding:**

- 8-200 License requirement.
- 8-201 When license application and license tax are due; penalties.
- 8-202 Situs of gross receipts.
- 8-203 Extensions for assessments and collections.
- 8-204 Administrative appeals to the Director of Finance.
- 8-205 Administrative appeal to the Tax Commissioner.
- 8-206 Judicial review of determination of Tax Commissioner.
- 8-207 Rulings.
- 8-801 Going-out-of-business sales.

**By Repealing:**

- 8-200 General.
- 8-203 Application due date.
- 8-303 Gross receipts attributed to single definite place of business; activities outside of definite place of business.
- 8-304 Gross receipts attributed to more than one definite place of business.
- 8-401 Date license tax due and payable.
- 8-404 Failure to obtain license does not relieve tax liability.
- 8-405 Effect of payment of license tax on tax liability of officers and employees.
- 8-406 Penalty on delinquent license tax or license fee.
- 8-407 Interest of delinquent license tax or license fee.
- 8-501 Assessment when license tax previously under-assessed.
- 8-502 Assessment when license tax not assessed or under-assessed; fraudulent intent.
- 8-506 Credit or refund if overpayment of license tax.
- 8-507 Licensee initiated correction of assessment; appeals and rulings.
- 8-614 Certain peddlers, itinerant merchants and peddlers at wholesale exempt from license tax.

~~State law reference—State law authorizing county to require licenses of businesses, occupations, professions, etc., Va. Code § 58.1-3703.~~

**ARTICLE I. IN GENERAL**

**Article 1. Business Licenses**

**Division 1. In General**

**Sec. 8-100 Purpose.**

The purpose of this ~~chapter article~~ is to require all persons engaging in a business, ~~trade, profession, occupation or calling (collectively referred to sometimes in this chapter as a business)~~ in the ~~county~~ County to obtain a license, to establish the sole means by which the ~~county~~ County imposes a license fee or levies a license tax for the privilege of engaging in a business, to provide for ~~the collection of the license fee or license tax~~ collecting license fees and license taxes, and to impose penalties for failure to comply with the provisions of this ~~chapter article~~. ~~The license fee and license tax shall be for the support of the county government, the payment of the county debt, and for other county purposes.~~

(3-15-73, §§ 1, 2; 4-21-76; Ord. 96-11(1), 11-13-96, §§ 11-1, 11-1.1, 11-4; Code 1988, §§ 11-1, 11-1.1, 11-4; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code §§ ~~58.1-3700, 58.1-3702~~ § 58.1-3703.

### Sec. 8-101 Applicability.

This ~~chapter article~~ shall ~~apply~~ applies to each business identified herein as follows:

- A. *Persons subject to licensure.* Each person engaging in a business in ~~this county~~ the County whose gross receipts are greater than twenty five thousand dollars (\$25,000.00) shall apply for and obtain a license for each such the business if: required to apply under County Code § 8-200.
- ~~1. In the case of professional services, the person either (i) maintains a definite place of business in this county; or (ii) maintains an abode in this county but does not maintain a definite place of business in the Commonwealth of Virginia; for purposes of this chapter the abode shall be deemed a definite place of business; or~~
  - ~~2. In the case of any other business, the person has a definite place of business or maintains an office in this county; or~~
  - ~~3. The person is engaged as a peddler or itinerant merchant, carnival or circus, contractor, or a public service corporation as provided in this chapter.~~
- B. *Persons subject to license tax.* Each person ~~engaging in a business in this county who is required to obtain a license for such business~~ whose gross receipts in the County in a license year from a business subject to licensure are equal to or greater than ~~one hundred thousand dollars (\$100,000.00) in the county~~ shall be is subject to a license tax as provided in this ~~chapter article~~.

(3-15-73, § 2; 4-21-76; Ord. 96-11(1), 11-13-96, §§ 11-4, 11-4.1; Code 1988, §§ 11-4, 11-4.1; Ord. 98-A(1), 8-5-98; Ord. 17-8(2), adopted 8-2-17, effective 1-1-18)

State law reference-Va. Code §§ ~~58.1-3703, 58.1-3706~~ § 58.1-3700.

### Sec. 8-102 Powers and duties of the ~~director of finance~~ Director of Finance.

In administering and enforcing this chapter, the Director of Finance has all powers and duties conferred on directors of finance by general law, including but not limited to Virginia Code § 15.2-500 et seq.; and on commissioners of revenue and treasurers by general law, including but not limited to Virginia Code §§ 58.1-3100 et seq. and 58.1-3900 et seq. In addition to any other power or duty expressly granted in this chapter:

- A. ~~The director of finance shall have all and the same enforcement authority with respect to county licenses that state law confers upon directors of finance generally with respect to state licenses.~~
- B. ~~The director of finance may propound interrogatories to each license applicant and may use such other evidence as he may obtain in order to ascertain the amount of any license tax due under the provisions of this chapter, or to ascertain any other pertinent fact in order to administer or enforce this chapter. Interrogatories shall be answered under oath, and it shall be unlawful for any applicant for a license to refuse to answer any such interrogatories.~~
- C. ~~The director of finance may summon any person by registered letter or otherwise to appear before him at his office at a time to be specified in the summons and to answer, under oath, questions touching such person's license tax liability. The failure by a person to answer the summons without good cause for failing or refusing to answer, under oath, questions touching their tax liability shall be a misdemeanor and punishable as provided by section 8-104.~~

~~D. The director of finance may proceed by warrant to enforce compliance with the provisions of this chapter after administrative means to enforce this chapter have been exhausted.~~

~~E. The director of finance shall have such other powers and duties pertaining to the administration and enforcement of this chapter as may be conferred by the board of supervisors.~~

(3-15-73, § 22; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-22; Code 1988, § 11-22; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3700 § 15.2-519 et seq., § 58.1-3100 et seq., § 58.1-3900 et seq.

## Sec. 8-103 Definitions.

All terms defined in Virginia Code § 58.1-3700.1 have the same definitions for purposes of this article. In addition, the The following definitions shall apply in the interpretation and enforcement of to this chapter article:

~~(1) *Affiliated group.* The term "affiliated group" means~~

~~(a) One or more chains of includible corporations connected through stock ownership with a common parent corporation which is an includible corporation if:~~

~~(i) Stock possessing at least eighty percent of the voting power of all classes of stock and at least eighty percent of each class of the nonvoting stock of each of the includible corporations, except the common parent corporation, is owned directly by one or more of the other includible corporations; and~~

~~(ii) The common parent corporation directly owns stock possessing at least eighty percent of the voting power of all classes of stock and at least eighty percent of each class of the nonvoting stock of at least one of the other includible corporations. As used in this subdivision, the term "stock" does not include nonvoting stock which is limited and preferred as to dividends. The term "includible corporation" means any corporation within the affiliated group irrespective of the state or country of its incorporation; and the term "receipts" includes gross receipts and gross income.~~

~~(b) Two or more corporations if five (5) or fewer persons who are individuals, estates or trusts own stock possessing:~~

~~(i) At least eighty percent (80%) of the total combined voting power of all classes of stock entitled to vote or at least eighty percent of the total value of shares of all classes of the stock of each corporation, and~~

~~(ii) More than fifty percent (50%) of the total combined voting power of all classes of stock entitled to vote or more than fifty percent of the total value of shares of all classes of stock of each corporation, taking into account the stock ownership of each such person only to the extent such stock ownership is identical with respect to each such corporation.~~

~~(iii) When one or more of the includible corporations, including the common parent corporation, is a nonstock corporation, the term "stock" as used in this subdivision shall refer to the nonstock corporation membership or membership voting rights, as is appropriate to the context.~~

~~(2) *Assessment.* The term "assessment" means a determination as to the proper rate of tax, the measure to which the tax rate is applied, and ultimately the amount of tax, including additional or omitted tax, that is due. An assessment shall include a written assessment made pursuant to notice by the director of finance or a self assessment made by a taxpayer upon the filing of a~~

~~return or otherwise not pursuant to notice. Assessments shall be deemed made by the director of finance when a written notice of assessment is delivered to the taxpayer by the director of finance or an employee of the director of finance, or mailed to the taxpayer at his last known address. Self-assessments shall be deemed made when a return is filed, or if no return is required, when the tax is paid. A return filed or tax paid before the last day prescribed by this chapter for the filing or payment thereof shall be deemed to be filed or paid on the last day specified for the filing of a return or the payment of tax, as the case may be.~~

- ~~(3) *Base year.* The term “base year” means the calendar year, or fiscal year if used for federal income tax purposes, preceding the license year; except where sections 8-302 or 8-603(C) apply.~~
- ~~(4) *Business.* The term “business” means a course of dealing in any business, trade, profession, occupation or calling which requires the time, attention and labor of the person so engaged for the purpose of earning a livelihood or profit. It implies a continuous and regular course of dealing, rather than an irregular or isolated transaction. A person may be engaged in more than one business. The following acts shall create a rebuttable presumption that a person is engaged in a business: (i) advertising or otherwise holding oneself out to the public as being engaged in a particular business; or (ii) filing tax returns, schedules and documents that are required only of persons engaged in a business, trade, profession, occupation or calling.~~
- ~~(5) *Contractor.* The term “contractor” shall be as defined in Virginia Code § 58.1-3714, means each person, firm or corporation accepting or offering to accept an order or contract to do any of the following, whether such work is done or offered to be done by day labor, general contract or subcontract:~~
  - ~~(a) Work on or in any building or structure requiring the use of paint, stone, brick, mortar, cement, wood, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead or other metal or any building material;~~
  - ~~(b) Paving, curbing or other work on sidewalks, streets, alleys or highways on public or private property using asphalt, brick, stone, cement, concrete, wood or any composition;~~
  - ~~(c) Excavation of earth, rock or other material for foundations or other purposes;~~
  - ~~(d) Cutting, trimming or maintenance of rights of way;~~
  - ~~(e) Construction of a sewer of stone, brick, terra cotta or other material;~~
  - ~~(f) Work on or in any building or premises involving the erecting, installing, altering, repairing, servicing, or maintaining of electric wiring, devices or appliances permanently connected to such wiring, or the erecting, repairing or maintaining of lines for the distribution of electric light and power;~~
  - ~~(g) Subdivision of property, or installation of water systems, sanitary sewer systems, storm drainage systems or road improvements with the intent to offer for sale either residential, industrial or commercial lots;~~
  - ~~(h) Installation, repair or maintenance of pipes, fittings and fixtures involved in the distribution of water or waste material;~~
  - ~~(i) Installation or repair of steam pipes or other equipment for heating, ventilation or refrigeration systems;~~
  - ~~(j) Building, remodeling, repairing, wrecking, razing, demolishing or moving of any structure;~~
  - ~~(k) Drilling, boring or digging of a well;~~

- (1) ~~Erection of a building for the purpose of selling or renting it and making no contract with a duly licensed contractor for the erection of such building, whether or not such person contracts with one or more duly licensed contractors for one or more portions, but does not contract with any one person for all of the work of erecting any one of such buildings.~~
- (6) ~~Definite place of business.~~ The term “definite place of business” means an office or a location at which occurs a regular and continuous course of dealing for thirty consecutive days or more. ~~A definite place of business for a person engaged in business may include a location leased or otherwise obtained from another person on a temporary or seasonal basis as well as real property leased to another. A person's residence shall be deemed to be a definite place of business if there is no definite place of business maintained elsewhere and the person is not licensable as a peddler or itinerant merchant.~~
- (7) ~~Gross receipts.~~ The term “gross receipts” means the whole, entire, total receipts attributable to the licensed privilege, without deduction, except as may be limited by the provisions of Chapter 37 of Title 58.1 of the Code of Virginia, and subject to the exceptions and deductions set forth in sections 8-305 and 8-603(C).
- (8) ~~License year.~~ The term “license year” means the calendar year for which a license is issued for the privilege of engaging in business.
- (9) ~~Locality.~~ The term “locality” means a city, county or town of the sState other than ~~this county~~ the County.
- (10) ~~Person.~~ The term “person” means individuals, firms, co-partnerships, corporations, companies, associations, or joint stock associations, and ~~shall include~~ any trustee, receiver or assigned personal representative thereof carrying on or continuing a business, profession, trade, or occupation, but ~~shall~~ does not include a trustee, receiver, or other representative duly appointed by a court to liquidate assets for immediate distribution, or a sergeant or sheriff, or any deputy, selling under authority of process or writ of a court of justice.
- (11) ~~Purchases.~~ The term “purchases” means all goods, wares and merchandise received or offered for sale at each definite place of business of every wholesaler or wholesale merchant, and shall not be construed to exclude any goods, wares or merchandise otherwise coming within the meaning of such word, including such goods, wares and merchandise manufactured by a wholesaler or wholesale merchant and sold or offered for sale as merchandise.
- (12) ~~Retailer or retail merchant.~~ The terms “retailer” or “retail merchant” means any person or merchant who conducts retail sales, as that term is defined in 23 Virginia Administrative Code (“VAC”) 10-500-10 ~~sells goods, wares and merchandise for use or consumption by the purchaser or for any purpose other than resale by the purchaser, but does not include sales at wholesale to institutional, commercial and industrial users.~~
- (13) ~~Services.~~ The term “services” shall be as defined in 23 VAC 10-500-10 ~~means things purchased by a customer which do not have physical characteristics, or which are not goods, wares, or merchandise.~~
- (14) ~~Wholesaler or wholesale merchant.~~ The terms “wholesaler” or “wholesale merchant” means any person or merchant who conducts wholesale sales, as that term is defined in 23 Virginia Administrative Code VAC 10-500-10 ~~sells wares and merchandise for resale by the purchaser, including sales when the goods, wares and merchandise will be incorporated into goods and services for sale, and also includes sales to institutional, commercial and industrial users which, because of the quantity, price, or other terms, indicate that they are consistent with sales at wholesale.~~

(3-15-73, § 1; 6-13-73; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-2; Code 1988, § 11-2; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3700.1, § 58.1-3724; 23 VAC 10-500-10.

## **Sec. 8-104 Violations and penalties.**

~~A violation of this chapter shall be punished as provided herein:~~

A. ~~Failure to obtain required license unlawful.~~ ~~It shall be is unlawful and shall constitute a misdemeanor for any person to engage in a business, trade, profession, occupation, or calling within the county County without first procuring obtaining a license required by this chapter article; or to violate any provision of this chapter. Any violation of this subsection is punishable as a class 2 misdemeanor.~~

~~B. Except as provided in paragraphs (C) and (D), any person who is convicted for violating either provision of paragraph (A) shall, except where some other penalty is specifically provided, be punished by a fine not to exceed one thousand dollars (\$1,000.00) or by imprisonment in the county jail for a period of not more than thirty (30) days, or both. Each day any person shall continue to violate the provisions of this chapter after the due date of any license tax prescribed in this chapter shall constitute a separate offense.~~

~~C. Any person who engages in any of the practices identified in section 8-610, for compensation, without first having paid the license tax required by that section shall, upon conviction, be fined not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00). Each day that the license tax remains unpaid shall constitute a separate violation of this section.~~

~~B.D. Willful failure to file return or making false statement with intent to defraud. It is unlawful for Any person who is convicted for to willfully failing or refusing to file a required return for license tax purposes, or for to making any false statement with the intent to defraud in any such return; shall be subject to a fine or imprisonment in the County jail as prescribed by state law for. Any violation of this subsection is punishable as: (i) a class 3 misdemeanor if the amount of the tax lawfully assessed in connection with the return is one thousand dollars (\$1,000.00) or less; or for (ii) a class 1 misdemeanor if the amount of tax lawfully assessed in connection with the return is more than one thousand dollars (\$1,000.00).~~

~~C. Violation of any provision of this article. It is unlawful for any person to violate any provision of this article not otherwise subject to subsections (A) or (B). Any violation of this subsection is punishable as a class 2 misdemeanor.~~

(3-15-73, § 26; 4-21-76; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-23; Code 1967, § 11-6; Ord. 96-11(1), 11-13-96, § 11-51; Code 1988, §§ 11-23, 11-51; Ord. 98-A(1) 8-5-98)

State law reference--Va. Code § 58.1-3703.1 §§ 58.1-3700, 58.1-3916.1.

## **ARTICLE II. LICENSE APPLICATION, ISSUANCE AND REVOCATION**

### **Division 2. License Requirement, Situs of Gross Receipts, and Appeals**

#### **Sec. 8-200 License requirement.**

Each person engaged in a business subject to this article shall obtain a license as follows:

A. Requirement to obtain license. Every person shall apply for and obtain a license for each business when engaging in a business in the County if: (i) the person has a definite place of business in the County; (ii) there is no definite place of business anywhere and the person resides in the County; or (iii) there is no definite place of business in the County but the person operates amusement machines

or is classified as an itinerant merchant, peddler, carnival, circus, contractor subject to Virginia Code § 58.1-3715, or public service corporation.

- B. *Separate license required.* A separate license is required for each definite place of business and for each business.
- C. *License when two or more businesses or professions carried on at same place of business.* A person engaged in two or more businesses carried on at the same place of business may elect to obtain one license for those businesses if all of the following criteria are satisfied: (i) each business is subject to licensure at the location and has satisfied any requirements imposed by State law or other provisions of the County Code or any uncodified ordinance; (ii) all of the businesses are subject to the same tax rate, or, if subject to different tax rates, the licensee agrees to be taxed on all businesses at the highest rate; and (iii) the taxpayer agrees to supply any information the Director of Finance may require concerning the nature of the several businesses and their gross receipts.
- D. *When license not required.* Notwithstanding the foregoing, a person is not required to obtain a license for any business with gross receipts of less than \$25,000.00.

State law reference-Va. Code § 58.1-3703.1.

#### **Sec. 8-201 When license application and license tax are due; penalties.**

Each person subject to a license tax shall apply for a license and pay the license tax as follows:

- A. *When license application is due.* Each person subject to a license tax shall apply for a license prior to beginning business if he was not subject to licensure in the County on or before January 1 of the license year, or no later than March 1 of the license year if he had been issued a license for the preceding year. The application shall be on forms prescribed by the Director of Finance.
- B. *When license tax is due.* The tax shall be paid with the license application in the case of any license tax not based on gross receipts. If the tax is measured by the gross receipts of the business, the tax shall be paid on or before June 15 of the license year; provided that each motor vehicle dealer who separately states the amount of the license tax applicable to each sale of a motor vehicle and adds the tax to the sales price of the motor vehicle shall pay the tax on or before the twentieth day of the month following the close of each calendar quarter.
- C. *Extensions.* The Director of Finance may grant an extension of time in which to file an application for a license, for reasonable cause. The extension may be conditioned upon the timely payment of a reasonable estimate of the appropriate tax; the tax is then subject to adjustment to the correct tax at the end of the extension, together with interest from the due date until the date paid and, if the estimate submitted with the extension is found to be unreasonable under the circumstances, with a penalty of 10 percent of the portion paid after the due date.
- D. *Penalty for failure to timely file an application or pay the license tax.* The Director of Finance may impose a penalty for failure to timely file an application or pay the license tax as follows:
1. *Late filing penalty.* A penalty of 10 percent of the tax may be imposed by the Director of Finance upon the failure of any person to file an application or the failure to pay the tax by the appropriate due date. The Director of Finance shall impose only the late filing penalty if both the application and license tax payment are late; provided that the Director may impose both penalties if the Director determines that the taxpayer has a history of noncompliance.
  2. *When late payment penalty shall not be imposed in conjunction with late filing.* In the case of an assessment of additional tax made by the Director of Finance, if the application and, if applicable, the return were made in good faith and the understatement of the tax was not due to any fraud,



reckless, or intentional disregard of the law by the taxpayer, the Director shall not impose a late payment penalty with the additional tax.

3. Late payment penalty. If any assessment of tax by the Director of Finance is not paid within 30 days, the Director may impose a 10 percent late payment penalty.

4. When late payment penalty shall not be imposed. If the failure to file or pay was not the fault of the taxpayer, the Director of Finance shall not impose a late penalty, or if imposed, shall be abated by the official who assessed them. In order to demonstrate lack of fault, the taxpayer must show that he acted responsibly and that the failure was due to events beyond his control.

a. Acted responsibly defined. “Acted responsibly” means that: (i) the taxpayer exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business; and (ii) the taxpayer undertook significant steps to avoid or mitigate the failure, such as requesting appropriate extensions (where applicable), attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred, and promptly rectifying a failure once the impediment was removed or the failure discovered.

b. Events beyond the taxpayer’s control defined. “Events beyond the taxpayer’s control” include, but are not limited to, the unavailability of records due to fire or other casualty; the unavoidable absence (e.g., due to death or serious illness) of the person with the sole responsibility for tax compliance; or the taxpayer’s reasonable reliance in good faith upon erroneous written information from the Director who was aware of the relevant facts relating to the taxpayer’s business when he provided the erroneous information.

E. Interest on late payments. The Director of Finance shall charge interest on the late payment of the tax from the due date until the date paid without regard to fault or other reason for the late payment. Whenever an assessment of additional or omitted tax by the Director is found to be erroneous, all interest and any penalties charged and collected on the amount of the assessment found to be erroneous shall be refunded together with interest on the refund from the date of payment or the due date, whichever is later. Interest shall be paid on the refund of any tax collected pursuant to this article from the date of payment or due date, whichever is later, whether attributable to an amended return or other reason. Interest on any refund shall be paid at the same rate charged under Virginia Code § 58.1-3916.

1. When interest does not accrue. No interest shall accrue on an adjustment of estimated tax liability to actual liability at the conclusion of a base year.

2. When interest not refunded or charged. No interest shall be refunded or charged on a late payment, provided the refund or the late payment is made not more than 30 days from the date of the payment that created the refund or the due date of the tax, whichever is later.

State law reference-Va. Code § 58.1-3703.1.

## **Sec. 8-202 Situs of gross receipts.**

The situs of gross receipts is determined as follows:

A. General rule. When the license tax is measured by gross receipts, the gross receipts included in the taxable measure shall be only those gross receipts attributed to the exercise of a privilege subject to licensure at a definite place of business within this County. If activities conducted outside of a definite place of business, such as during a visit to a customer location, the gross receipts shall be attributed to the definite place of business from which the activities are initiated, directed, or

controlled. The situs of gross receipts for different classifications of business shall be attributed to one or more definite places of business or offices as follows:

1. *Contractors.* The gross receipts of a contractor shall be attributed to the definite place of business at which his services are performed, or if his services are not performed at any definite place of business, then the definite place of business from which his services are directed or controlled, unless the contractor is subject to the provisions of Virginia Code § 58.1-3715.
  2. *Retailers or wholesalers.* The gross receipts of a retailer or wholesaler shall be attributed to the definite place of business at which sales solicitation activities occur, or if sales solicitation activities do not occur at any definite place of business, then the definite place of business from which sales solicitation activities are directed or controlled; however, a wholesaler or distribution house subject to a license tax measured by purchases shall determine the situs of its purchases by the definite place of business at which or from which deliveries of the purchased goods, wares, and merchandise are made to customers. Any wholesaler who is subject to a license tax in two or more localities and who is subject to multiple taxation because the localities use different measures, may apply to the Department of Taxation for a determination as to the proper measure of purchases and gross receipts subject to license tax in each locality.
  3. *Businesses renting tangible personal property.* The gross receipts of a business renting tangible personal property shall be attributed to the definite place of business from which the tangible personal property is rented or, if the property is not rented from any definite place of business, then to the definite place of business at which the rental of the property is managed.
  4. *Services.* The gross receipts from the performance of services shall be attributed to the definite place of business at which the services are performed or, if not performed at any definite place of business, then to the definite place of business from which the services are directed or controlled.
- B. *Apportionment.* If the licensee has more than one definite place of business and it is impractical or impossible to determine to which definite place of business gross receipts should be attributed under the general rule, the gross receipts of the business shall be apportioned between the definite places of businesses on the basis of payroll. Gross receipts shall not be apportioned to a definite place of business unless some activities under the applicable general rule in subsection (A) occurred at, or were controlled from, the definite place of business. Gross receipts attributable to a definite place of business in another locality shall not be attributed to the County solely because the other locality does not impose a tax on the gross receipts attributable to the definite place of business in the other locality.
- C. *Agreements.* The Director of Finance may enter into agreements with any other locality concerning the manner in which gross receipts are apportioned among definite places of business. However, the sum of the gross receipts apportioned by the agreement shall not exceed the total gross receipts attributable to all of the definite places of business affected by the agreement.
1. *Apportionment agreement when methodology applied by localities could result in taxes on more than 100 percent of taxpayer's gross receipts.* Upon being notified by a taxpayer that its method of attributing gross receipts is fundamentally inconsistent with the method of the County or one or more other localities in which the taxpayer is licensed to engage in business and that the difference has, or is likely to, result in taxes on more than 100 percent of its gross receipts from all locations in the affected localities, the Director shall make a good faith effort to reach an apportionment agreement with the other localities involved.
  2. *Advisory opinion may be requested if apportionment agreement not reached.* If an agreement cannot be reached, either the Director or the taxpayer may seek an advisory opinion from the

Department of Taxation pursuant to Virginia Code § 58.1-3701; notice of the request shall be given to the other party.

3. Judicial relief may be sought if apportionment agreement not reached. Notwithstanding Virginia Code § 58.1-3993, when a taxpayer demonstrates to a court that the County and one or more localities have assessed taxes on gross receipts that may create a double assessment within the meaning of Virginia Code § 58.1-3986, the court shall enter any orders pending resolution of the litigation as may be necessary to ensure that the taxpayer is not required to pay multiple assessments even though it is not then known which assessment is correct and which is erroneous.

State law reference-Va. Code § 58.1-3703.1

### **Sec. 8-203 Extensions for assessments and collections.**

Assessments and collections may be extended as follows:

- A. Extension to assess by agreement. Where, before the expiration of the time prescribed for the assessment of any license tax imposed pursuant to this chapter, both the Director of Finance and the taxpayer have consented in writing to its assessment after time prescribed, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.
- B. Extension to assess because of fraud or failure to apply. Notwithstanding Virginia Code § 58.1-3903, the Director of Finance shall assess the local license tax omitted because of fraud or failure to apply for a license for the current license year and the six preceding license years.
- C. Extension to collect when assessment period extended or stayed. The period for collecting any local license tax shall not expire: (i) prior to the period specified in Virginia Code § 58.1-3940; (ii) two years after the date of assessment if the period for assessment has been extended pursuant to this section; (iii) two years after the final determination of an appeal for which collection has been stayed pursuant to County Code § 8-204(A); or (iv) two years after the final decision in a court application pursuant to Virginia Code § 58.1-3984 or a similar law for which collection has been stayed, whichever is later.

State law reference-Va. Code § 58.1-3703.1.

### **Sec. 8-204 Administrative Appeals to the Director of Finance.**

Any person assessed with a license tax as a result of an appealable event as defined in this section may file an administrative appeal (an “appeal”) of the assessment with the Director of Finance. The taxpayer may also file an appeal of the classification applicable to the taxpayer’s business, including whether the business properly falls within a business license subclassification established by the County, with the Director of Finance. Any appeal must be filed in good faith. Any appeal is also subject to the following:

- A. When the appeal must be filed. The taxpayer shall file an appeal of an assessment within one year after the last day of the tax year for which the assessment is made, or within one year after the date of the appealable event, whichever is later. The taxpayer may file an appeal of the classification applicable to the taxpayer’s business at any time; provided that the appeal of the classification of the business shall not apply to any license year for which the Tax Commissioner has previously issued a final determination relating to any license fee or license tax imposed upon the taxpayer’s business for the year; and further provided that any appeal of the classification of a business shall in no way affect or change any limitations period prescribed by law for appealing an assessment.

- B. *Contents of the appeal.* The appeal must be in writing and sufficiently identify the taxpayer, the tax periods covered by the challenged assessments or classification, the amount in dispute, the remedy sought, each alleged error in the assessment or classification, the grounds upon which the taxpayer relies, and any other facts relevant to the taxpayer's contention.
- C. *Conference and request for additional information.* The Director may hold a conference with the taxpayer if requested by the taxpayer, or require submission of additional information and documents, an audit or further audit, or other evidence deemed necessary for a proper and equitable determination of the appeal. The assessment placed at issue in the appeal shall be deemed prima facie correct. The Director shall undertake a full review of the taxpayer's claims and issue a written determination to the taxpayer setting forth the facts and arguments in support of his decision.
- D. *Notice of right of appeal and procedures.* Every assessment made by the Director pursuant to an appealable event shall include or be accompanied by a written explanation of the taxpayer's right to file an appeal and the specific procedures to be followed in the County, the name and address to which the appeal should be directed, an explanation of the required content of the appeal, and the deadline for filing the appeal. To facilitate appeals of the classification applicable to a taxpayer's business, the County shall maintain on its website the specific procedures to be followed in the County to appeal the classification and the name and address to which the appeal should be directed.
- E. *Suspension of collection activity during appeal.* Provided a timely and complete appeal is filed, collection activity with respect to the amount in dispute relating to any assessment by the Director shall be suspended until he issues a final determination, unless the Director: (i) determines that collection would be jeopardized by delay as defined in this section; (ii) determines that the taxpayer has not responded to a request for relevant information after a reasonable time; or (iii) determines that the appeal is frivolous as defined in this section. Interest shall accrue in accordance with County Code § 8-201(E), but no further penalty shall be imposed while collection activity is suspended.
- F. *Procedure in event of nondecision.* Any taxpayer whose appeal to the Director has been pending for more than one year without the issuance of a final determination may, upon not less than 30 days' written notice to the Director, elect to treat the appeal as denied and appeal the assessment or classification of the taxpayer's business to the Tax Commissioner in accordance with the provisions of County Code § 8-205. The Tax Commissioner shall not consider an appeal filed pursuant to this section if he finds that the absence of a final determination by the Director of Finance was caused by the willful failure or refusal of the taxpayer to provide information requested and reasonably needed by Director to make his determination.
- G. *Terms defined.* For purposes of this division:
1. "Amount in dispute," when used with respect to taxes due or assessed, means the amount specifically identified in the appeal or application for judicial review as disputed by the party filing such appeal or application.
  2. "Appealable event" means an increase in the assessment of a license tax payable by a taxpayer, the denial of a refund, or the assessment of a license tax where none previously was assessed, arising out of the Director of Finance's: (i) examination of records, financial statements, books of account, or other information for the purpose of determining the correctness of an assessment; (ii) determination regarding the rate or classification applicable to the licensable business; (iii) assessment of a license tax when no return has been filed by the taxpayer; or (iv) denial of an application for correction of an erroneous assessment attendant to the filing of an amended application for a license. An appealable event includes a taxpayer's appeal of the classification applicable to a business, including whether the business properly falls within a business license subclassification established by the County, regardless of whether the taxpayer's appeal is in conjunction with an assessment, examination, audit, or any other action taken by the County.

3. “Frivolous” means a finding, based on specific facts, that the party asserting the appeal is unlikely to prevail upon the merits because the appeal is: (i) not well grounded in fact; (ii) not warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law; (iii) interposed for an improper purpose, such as to harass, to cause unnecessary delay in the payment of tax or a refund, or to create needless cost from the litigation; or (iv) otherwise frivolous.
4. “Jeopardized by delay” means a finding, based upon specific facts, that a taxpayer designs to: (i) depart quickly from the County; (ii) remove his property therefrom; (iii) conceal himself or his property therein; or (iv) do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.

State law reference-Va. Code § 58.1-3703.1.

### **Sec. 8-205 Administrative appeal to the Tax Commissioner.**

Any person assessed a license tax, or who received a determination from the Director of Finance, in an administrative appeal pursuant to County Code § 8-204 that is adverse to the position asserted by the taxpayer in that appeal, may appeal the assessment or determination to the Tax Commissioner.

- A. When the appeal must be filed. The appeal shall be filed with the Tax Commissioner within 90 days after the date of the determination by the Director.
- B. Contents of the appeal. The appeal shall be in a form as the Tax Commissioner may prescribe.
- C. Procedure. The taxpayer shall serve a copy of the appeal upon the Director of Finance. The Tax Commissioner shall permit the Director to participate in the proceedings, and shall issue a determination to the taxpayer within 90 days after receipt of the taxpayer’s application, unless the taxpayer and the Director are notified that a longer period will be required. The appeal shall proceed in the same manner as an application pursuant to Virginia Code § 58.1-1821. The Tax Commissioner, pursuant to Virginia Code § 58.1-1822, may issue an order correcting the assessment or correcting the license classification or subclassification of the business and the related license tax or fee liability.
- D. Suspension of collection activity during appeal. On receipt of a notice of intent to file an appeal to the Tax Commissioner under subsection (C), the Director shall suspend collection activity with respect to the amount in dispute relating to any assessment until a final determination is issued by the Tax Commissioner, unless the Director of Finance: (i) determines that collection would be jeopardized by delay as defined in this division; (ii) determines, or is advised by the Tax Commissioner, that the taxpayer has not responded to a request for relevant information after a reasonable time; or (iii) determines that the appeal is frivolous as defined in this division. Interest shall accrue in accordance with the provisions of County Code § 8-201(E), but no further penalty shall be imposed while collection activity is suspended. The requirement that collection activity be suspended shall cease unless an appeal pursuant to this section is filed and served on the necessary parties within 30 days after the notice of the appeal is served on the Director pursuant to subsection (C).
- E. Implementing the determination of the Tax Commissioner. Promptly upon receipt of the final determination by the Tax Commissioner in an appeal under this section, the Director of Finance shall take those steps necessary to calculate the amount of tax owed by or refund due to the taxpayer consistent with the Tax Commissioner’s determination and shall provide that information to the taxpayer in accordance with the provisions of this section.
  1. When specific amount of tax is due. If the determination of the Tax Commissioner states a specific amount of tax due, the Director shall certify the amount and issue a bill to the taxpayer for the amount due, together with interest accrued and penalty, if any is authorized by this division, within 30 days after the date of the determination of the Tax Commissioner.

2. When specific amount of refund is due. If the determination of the Tax Commissioner states a specific amount of refund due, the Director shall certify the amount and issue a payment to the taxpayer for the amount due, together with interest accrued pursuant to this division, within 30 days after the date of the determination of the Tax Commissioner.
3. When specific amount of tax due is not stated, or Director required to undertake a new or revised assessment. If the determination of the Tax Commissioner does not state a specific amount of tax due, or otherwise requires the Director to undertake a new or revised assessment that will result in an obligation to pay a tax that has not previously been paid in full, the Director shall promptly commence the steps necessary to undertake the new or revised assessment, and provide that assessment to the taxpayer within 60 days after the date of the determination of the Tax Commissioner, or within 60 days after receipt from the taxpayer of any additional information requested or reasonably required under the determination of the Tax Commissioner, whichever is later. The Director shall certify the new assessment and issue a bill to the taxpayer for the amount due, together with interest accrued and penalty, if any is authorized by this division, within 30 days after the date of the new assessment.
4. When specific amount of refund due is not stated, or Director required to undertake a new or revised assessment. If the determination of the Tax Commissioner does not state a specific amount of refund due, or otherwise requires the Director to undertake a new or revised assessment that will result in an obligation by the County to make a refund of taxes previously paid, the Director shall promptly commence the steps necessary to undertake a new or revised assessment or to determine the amount of refund due in the case of a correction to the license classification or subclassification of the business, and provide the assessment or determination to the taxpayer within 60 days after the date of the determination of the Tax Commissioner, or within 60 days after receipt from the taxpayer of any additional information requested or reasonably required under the determination of the Tax Commissioner, whichever is later. The Director shall certify the new assessment or refund amount and issue a refund to the taxpayer for the amount of tax due, together with interest accrued, within 30 days after the date of the new assessment or determination of the amount of the refund.

#### **Sec. 8-206 Judicial review of determination of Tax Commissioner.**

After the Tax Commissioner issues a final determination pursuant to County Code § 8-205, the taxpayer or the Director of Finance may apply to the appropriate circuit court for judicial review of the determination, or any part thereof, pursuant to Virginia Code § 58.1-3984. In any judicial proceeding to review the determination of the Tax Commissioner, the burden is on the party challenging the determination, or any part thereof, to show that the ruling of the Tax Commissioner is erroneous with respect to the part challenged. Neither the Tax Commissioner nor the Department of Taxation shall be made a party to an application to correct an assessment merely because the Tax Commissioner has ruled on it. In addition:

- A. Suspending payment of disputed amount of tax due upon taxpayer's notice of intent to initiate judicial review. On receipt of a notice of intent to file an application for judicial review pursuant to this section and Virginia Code § 58.1-3984, and upon payment of the amount of the tax relating to any assessment by the Director that is not in dispute together with any penalty and interest then due with respect to the undisputed portion of the tax, the Director shall further suspend collection activity while the court retains jurisdiction unless the court, upon appropriate motion after notice and an opportunity to be heard, determines that: (i) the taxpayer's application for judicial review is frivolous, as defined in this division; (ii) collection would be jeopardized by delay, as defined in this division; or (iii) suspending collection would cause substantial economic hardship to the County. For purposes of determining whether substantial economic hardship to the County would arise from suspending collection activity, the court shall consider the cumulative effect of then-pending appeals filed within the County by different taxpayers that allege common claims or theories of relief.

1. When court may require taxpayer to pay amount in dispute, or portion thereof, or provide surety. Upon a determination that the appeal is frivolous, that collection may be jeopardized by delay, or that suspending collection would result in substantial economic hardship to the County, the court may require the taxpayer to pay the amount in dispute or a portion thereof, or to provide surety for payment of the amount in dispute in a form acceptable to the court.
  2. When suspending collection activity is not required. Suspending collection activity is not required if the application for judicial review fails to identify with particularity the amount in dispute or the application does not relate to any assessment by the Director.
  3. When the requirement to suspend collection activity ceases. The requirement that collection activity be suspended shall cease unless an application for judicial review pursuant to Virginia Code § 58.1-3984 is filed and served on the necessary parties within 30 days after service of the notice of intent to file the application.
  4. When the requirement to suspend collection activity does not apply. The requirement to suspend collection activity does not apply to any appeal of a license tax that is initiated by the direct filing of an action pursuant to Virginia Code § 58.1-3984 without prior exhaustion of the appeals provided by County Code §§ 8-204 and 8-205.
- C. Suspending payment of disputed amount of refund due upon County's notice of intent to initiate judicial review. The Director's obligation to pay any refund determined to be due pursuant to the determination of the Tax Commissioner of an appeal pursuant to County Code § 8-205 is suspended if the County serves upon the taxpayer, within 60 days after the date of the determination of the Tax Commissioner, a notice of intent to file an application for judicial review of the Tax Commissioner's determination pursuant to Virginia Code § 58.1-3984 and pays to the taxpayer the amount of the refund not in dispute, including tax and accrued interest. Payment of the refund shall remain suspended while the court retains jurisdiction unless the court, upon appropriate motion after notice and an opportunity to be heard, determines that the County's application for judicial review is frivolous, as defined in this division.
1. When suspending refund activity is not required. Suspending refunding activity is permitted if the County's application for judicial review fails to identify with particularity the amount in dispute.
  2. When the requirement to suspend the obligation to refund ceases. The requirement to suspend the obligation to make a refund ceases unless an application for judicial review pursuant to Virginia Code § 58.1-3984 is filed and served on the necessary parties within 30 days after service of the notice of intent to file the application.
- D. Accrual of interest on unpaid amount of tax. Interest shall accrue in accordance with the provisions of County Code § 8-201(E), but no further penalty shall be imposed while collection action is suspended.

State law reference-Va. Code § 58.1-3703.1.

## **Sec. 8-207 Rulings.**

Any taxpayer or authorized representative of a taxpayer may request a written ruling from the Director of Finance regarding the application of the license tax to a specific situation. In addition, the taxpayer or authorized representative may request a written ruling from the Director regarding the classification applicable to the taxpayer's business, including whether the business properly falls within a business license subclassification established by the County.

- A. Information provided by the taxpayer. Any person requesting a ruling must provide all facts relevant to the situation at issue and may present a rationale for the basis of an interpretation of the law most favorable to the taxpayer.
- B. When ruling may be invalidated. Any misrepresentation, or any change in the applicable law or the factual situation as presented in the ruling request, invalidates the ruling issued.
- C. When ruling may be revoked. The Director may revoke or amend a ruling prospectively if: (i) there is a change in the law, a court decision, or the guidelines issued by the Department of Taxation upon which the ruling was based; or (ii) the Director notifies the taxpayer of a change in the policy or interpretation upon which the ruling was based.
- D. Effect of good faith reliance on invalidated ruling. Any person who acts on a written ruling which later becomes invalid shall be deemed to have acted in good faith during the period in which such ruling was in effect.

State law reference-Va. Code § 58.1-3703.1.

## **ARTICLE II. LICENSE APPLICATION, ISSUANCE AND REVOCATION**

### **Division 3. License Application, Issuance, and Revocation**

#### **Sec. 8-200 General.**

Each person required to obtain a license shall apply for and obtain a license as provided in this article.

- ~~A. A separate license shall be required for each definite place of business.~~
- ~~B. A person engaged in two or more businesses carried on at the same place of business may elect to obtain one license for all such businesses, if all of the following criteria are satisfied:~~
- ~~1. Each business is licensable at the location and has satisfied all requirements imposed by state law and the ordinances of the county;~~
  - ~~2. All of the businesses are subject to the same tax rate or, if subject to different tax rates, the person agrees to be taxed on all businesses at the highest rate; and~~
  - ~~3. The person agrees to supply such information as the director of finance may require concerning the nature of the several businesses and their gross receipts.~~
- ~~C. A person who is both a retail merchant and wholesale merchant shall obtain both classes of license; provided, that any retail merchant who desires to be engaged as a wholesaler or wholesale merchant may elect to be so engaged under his retailer's license by paying the license tax applicable to a retailer or retail merchant.~~

~~(3-15-73, § 6; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-8; 3-15-73, § 57; Ord. 96-11(1), 11-13-96, § 11-70; Code 1988, § 11-70; Ord. 98-A(1) 8-5-98)~~

~~State law reference-Va. Code § 58.1-3703.1.~~

#### **Sec. 8-~~300~~ 201 License application.**

Each person required to obtain a license shall submit a written application to the ~~director of finance~~ Director of Finance and, if required under County Code § 8-501, shall pay a ~~the~~ license fee as ~~provided in section 8-402.~~



- A. Application form and contents. The application shall be submitted on a license application form provided by the ~~director of finance~~ Director of Finance. The application shall state the person's correct name and trade name, if any, the correct physical address and mailing address, if different, the nature of the business to be pursued, and the place where the business will be pursued. The application shall also contain any other information required by the Director. The application ~~, and shall be properly and fully executed by the applicant, and shall contain all of the information required by section 8-202 and all other information as may be required by the director of finance.~~
- B. Sworn statement from applicant. If the license tax is based upon the gross receipts or ~~gross expenditures~~ purchases of the business to be licensed, the ~~director of finance~~ Director of Finance shall require a sworn statement from the applicant of the amount of such gross receipts or ~~gross expenditures~~ purchases, except in the case of a beginning business as provided in County Code § 8-402 ~~section 8-302~~.

(3-15-73, § 4; Ord. 96-11(1), 11-13-96, § 11-6; Code 1988, § 11-6; Ord. 98-A(1), 8-5-98)

~~State law reference-~~Va. Code § 58.1-3703.1(A)(2)(a).

### **Sec. 8-202 Information to be provided on license application.**

Each license application shall state the person's correct name and trade name, if any, the correct physical address and mailing address, if different, the nature of the business to be pursued, and the place where the business will be pursued.

(3-15-73, § 5; Ord. 96-11(1), 11-13-96, § 11-7; Code 1988, § 11-7; Ord. 98-A(1), 8-5-98)

~~State law reference-~~Va. Code § 58.1-3703.1.

### **~~Sec. 8-203 Application due date.~~**

~~Each application for a license shall be submitted to the director of finance by not later than the dates provided herein:~~

- A. ~~If the business is a beginning business, the application shall be submitted prior to beginning business, if the person was not licensable in this county on or before January 1 of the license year.~~
- B. ~~If the business was issued in the preceding license year, the application shall be submitted on or before March 1 of the license year.~~

~~(3-15-73, § 4; Ord. 96-11(1), 11-13-96, § 11-6; Code 1988, § 11-6; Ord. 98-A(1), 8-5-98)~~

~~State law reference-~~Va. Code § 58.1-3703.1.

### **Sec. 8-301 ~~204~~ Prerequisites to issuance of license.**

~~A license required by this chapter shall not be issued until:~~

The Director of Finance shall not issue a license to an applicant pursuant to this article until

- A. ~~The director of finance ascertains that the person is in compliance with the zoning ordinance and any fire prevention provisions of the Code.~~
- B. ~~The person~~ the applicant has produced ~~produces~~ satisfactory evidence ~~to the director of finance~~ that all delinquent business license, real estate, personal property, meals, transient occupancy, severance,

and admissions taxes owed by the ~~person~~ business to the ~~county~~ County ~~have been paid~~ which have been properly assessed by the County against the ~~person~~ applicant ~~by the county~~ have been paid.

(3-15-73, § 13; Ord. 96-11(1), 11-13-96, §§ 11-4.1, 11-20; Code 1988, § 11-20; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3700.

**Sec. 8-~~302~~ 205 Privilege of engaging in business may be exercised only by person licensed.**

Each license issued pursuant to this ~~chapter~~ article confers a personal privilege to engage in business, and the privilege may be exercised only by the persons licensed.

(3-15-73, § 20; Ord. 96-11(1), 11-13-96, § 11-5; Code 1988, § 11-5; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3700.

**Sec. 8-~~303~~ 206 Transfer of license.**

A license issued pursuant to this ~~chapter~~ article may be transferred only as provided herein:

- A. *Business whose license tax is based on gross receipts or ~~gross expenditures~~ purchases.* A license issued to a person whose ~~business~~ license tax is based on gross receipts or ~~gross expenditures~~ purchases, except as otherwise provided, may be transferred from one location to another and from one person to another.
1. *Prior written notice to, and approval by, Director required.* No transfer of a license pursuant to this paragraph shall be valid unless and until written notice of the proposed transfer is given to the ~~director of finance~~ Director of Finance, and the ~~director of finance~~ Director approves the proposed transfer as provided in ~~paragraph~~ subsection (A)(2). The notice shall state the name, trade name, if any, and the address of the proposed transferee, the proposed new location, if any, and the date of the proposed transfer.
  2. *Good faith.* The ~~director of finance~~ Director may approve the proposed transfer upon being satisfied ~~of the~~ that the transfer is made in good faith ~~thereof~~.
  3. *Failure to timely notify Director.* The failure to notify the ~~director of finance~~ Director of the proposed transfer of a license within ~~thirty (30) days of~~ after its the transfer to another location shall invalidate the license, and the licensee shall not be entitled to a refund as otherwise provided by ~~section~~ County Code § 8-505.
  4. *Estimate of gross receipts or purchases.* If the license tax for the current license year was based on an estimate of gross receipts or ~~gross expenditures~~ purchases, the person who proposes to transfer the license shall provide to the ~~director of finance~~ Director his gross receipts or ~~gross expenditures~~ purchases for the period he was engaged in business during the current license year and, if the accumulation of gross receipts by the date of the notice of the transfer exceeds the original estimate, the person who is proposed to receive the license shall amend the license by providing an estimate of the gross receipts or ~~gross expenditures~~ purchases he will incur between the date of beginning business under the license and the end of the current license year.
- B. *Business not subject to license tax or whose license tax is based on a flat rate.* A license issued to a person who is not subject to a license tax or whose ~~business~~ license tax is based on a flat rate ~~shall~~ may not be transferred from one person to another but may be transferred from one ~~place~~ location to another within the ~~county~~ County.

(3-15-73, § 12; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-10; Code 1988, § 11-10; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-39803700.

**Sec. 8-~~304~~ 207 ~~Presentation or display of license or license receipt~~ Retaining and showing license or license receipt; providing subcontractor information.**

Each license or license receipt issued shall be presented or displayed as provided herein:

- A. *Retaining and showing the license receipt; generally.* Each person who obtains a license shall keep the license receipt issued by the ~~director of finance~~ Director of Finance in a convenient place, ~~and whenever required to do so~~ The person shall exhibit show the same license receipt to when required to do so by any authorized enforcement officer of the county County.
- B. *Showing license and providing subcontractor information; contractors, electrical contractors, plumbers, steam fitters, building wreckers, developers, speculative builders.* Each person who is a contractor, electrical contractor, plumber, steam fitter, building wrecker, developer, or speculative builder who proposes to do work in the ~~county~~ County for which a license is required by this ~~chapter~~ article, or pursuant to a contract let by a department, bureau, or office of the ~~county~~ County, shall, upon making application for ~~such permit~~ the license or upon the award of ~~such~~ the contract, ~~exhibit show~~ show to the proper ~~county~~ County official the license issued pursuant to this ~~chapter~~ article authorizing him to engage in the business for the license year, or in which ~~such~~ the contract is awarded, and shall ~~furnish~~ provide to that official a list of his subcontractors and the amounts of ~~such those~~ those subcontracts. If any of the subcontracts have not been closed or awarded at the time of applying for the license required by this ~~chapter~~ article or the award of ~~such~~ the contract, he shall furnish the list in writing immediately upon awarding the subcontract or contracts.

(3-15-73, § 5; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-11; Code 1967, § 11-13; 4-21-76; 3-10-82; Ord. 8-11-93; Ord. 96-11(1), 11-13-96, § 11-21; Code 1988, § 11-21; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3703.1.

**Sec. 8-~~305~~ 208 Revocation of license.**

~~The Director of Finance may revoke any A license issued pursuant to this chapter article may be revoked by the director of finance upon the failure of the licensed person to comply with any requirement of this chapter article, or the failure to comply with any requirement of the zoning ordinance or any fire-prevention provision of the code. When the Director revokes a license, t~~ There shall be no refund of any license fee or tax already paid.

(3-15-73; § 13, 66; Ord. 96-11(1), 11-13-96, §§ 11-19, 11-20; Code 1988, § 11-20; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3700.

**ARTICLE III. DETERMINING GROSS RECEIPTS**

**Division 4. Determining Gross Receipts**

**Sec. 8-~~400~~ 300 Submittal of report of gross receipts or gross expenditures purchases.**

Each person subject to a license tax shall submit a report of gross receipts or ~~gross expenditures~~ purchases as provided herein:

- A. *Report due by March 1; generally.* Except as provided in ~~paragraph~~ subsection (B), each person whose license is measured by gross receipts or ~~gross expenditures~~ purchases shall submit to the

~~director of finance~~ Director of Finance, not later than March 1 of the license year, a report of his gross receipts or ~~gross expenditures~~ purchases for the preceding license year.

- B. Report due following each calendar quarter; certain motor vehicle dealers. Each motor vehicle dealer who separately states the amount of the license tax applicable to each sale of a motor vehicle and adds such tax to the sales price of the motor vehicle shall report to the ~~director of finance~~ Director on or before the twentieth day of the month following the close of each calendar quarter his gross receipts, trade-in allowances, and taxes collected from the sale of ~~such~~ motor vehicles.

(3-15-73; § 8; 3-10-82; 5-11-83; 4-20-88; Ord. 3-20-91; Ord. 96-11(1), 11-13-96, § 11-13; Code 1988, § 11-13; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3703.1.

**Sec. 8-~~401~~ 301 Estimated gross receipts or ~~gross expenditures~~ purchases because of failure to maintain adequate records.**

If a person fails to maintain the records, books of accounts, and other information as provided herein, regularly supported by customary vouchers, the ~~director of finance~~ Director of Finance shall estimate the taxpayer's gross receipts or ~~gross expenditures~~ purchases on the basis of the best evidence he can obtain, and ~~the director of finance~~ shall make an assessment on the basis of that determination.

(3-15-73; § 8; 3-10-82; 5-11-83; 4-20-88; Ord. of 3-20-91; Ord. 96-11(1), 11-13-96, § 11-13; Code 1988, § 11-13; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code ~~§ 58.1-3703.1~~ § 58.1-3903.

**Sec. 8-~~402~~ 302 Estimated gross receipts or ~~gross expenditures~~ purchases for beginning business.**

Each person beginning a business which is subject to a license tax pursuant to this ~~chapter~~ article that is based in whole or in part on gross receipts or ~~gross expenditures~~ purchases shall estimate the amount of the gross receipts he will receive or the ~~gross expenditures~~ purchases he will ~~incur~~ make between the date of beginning business and the end of the then current license year, and his license tax for the then current year shall be computed on ~~such~~ that estimate.

- A. Amending the estimate. The Director of Finance may, at any time he determines appropriate, require any person ~~Each person subject to this section may be required~~ to amend his estimate of gross receipts or purchases ~~at any time determined appropriate by the director of finance~~.
- B. Correcting an erroneous estimate. The Director may require any person who provides an erroneous estimate of gross receipts or purchases to correct it. ~~Each person subject to this section who provides an erroneous estimate of gross receipts or gross expenditures is subject to correcting the estimate.~~
- C. Credit when overestimate. The Director shall provide to each person who overestimates gross receipts or purchases ~~Each person who overestimates the gross receipts or gross expenditures shall be entitled to a credit upon his license tax payable the following year.~~

(3-15-73, § 9; Ord. 96-11(1), 11-13-96, § 11-9; Code 1988, § 11-9; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3703.1.

**Sec. 8-~~303~~ 303 Gross receipts attributed to single definite place of business; activities outside of definite place of business.**

~~If the license tax is measured by gross receipts, the gross receipts considered to determine a person's license tax shall be only those gross receipts attributed to the definite place of business within the county.~~

If a person's activities are conducted outside of a definite place of business, such as during a visit to a customer location, the gross receipts shall be attributed to the definite place of business from which the activities are initiated, directed, or controlled. The situs of gross receipts for different classifications of business shall be attributed to one or more definite places of business or offices as follows:

1. ~~*Contractors.*~~ The gross receipts of a contractor shall be attributed to the definite place of business at which his services are performed, or if his services are not performed at any definite place of business, then the definite place of business from which his services are directed or controlled, unless the contractor is subject to the provisions of section 8-603(C).
2. ~~*Retailers or wholesalers.*~~ The gross receipts of a retailer or wholesaler shall be attributed to the definite place of business at which sales solicitation activities occur, or if sales solicitation activities do not occur at any definite place of business, then the definite place of business from which sales solicitation activities are directed or controlled.
3. ~~*Businesses renting tangible personal property.*~~ The gross receipts of a business renting tangible personal property shall be attributed to the definite place of business from which the tangible personal property is rented or, if the property is not rented from any definite place of business, then the definite place of business at which the rental of the property is managed.
4. ~~*Personal services.*~~ The gross receipts from the performance of personal services shall be attributed to the definite place of business at which the services are performed or, if not performed at any definite place of business, then the definite place of business from which the services are directed or controlled.

(Ord. 96-11(1), 11-13-96, § 11-4.3; Code 1988, § 11-4.3; Ord. 98-A(1), 8-5-98)

~~State law reference—Va. Code §§58.1-3703.1, 58.1-3708.~~

#### **Sec. 8-304 Gross receipts attributed to more than one definite place of business.**

If the license tax is measured by gross receipts, and the person has more than one definite place of business, the gross receipts shall be attributed to the definite place of business in the county as provided herein:

- A. ~~*Apportionment.*~~ If it is impractical or impossible to determine which definite place of business the gross receipts should be attributed to pursuant to section 8-303, and the county and the other affected locality are unable to reach an apportionment agreement as provided in paragraph (B), then the gross receipts of the business shall be apportioned between the two or more definite places of business as provided in Virginia Code § 58.1-3709.
  1. ~~Gross receipts shall not be apportioned to a definite place of business unless some activities under paragraph (A), occurred at, or were controlled from, the definite place of business.~~
  2. ~~Gross receipts attributable to a definite place of business in another locality shall not be attributed to the county if the other locality does not impose a tax on the gross receipts attributable to the definite place of business in the other locality.~~
- B. ~~*Agreement of apportionment.*~~ The director of finance may enter into agreements with any other locality concerning the manner in which gross receipts shall be apportioned among definite places of business. However, the sum of the gross receipts apportioned by the agreement shall not exceed the total gross receipts attributable to all of the definite places of business affected by the agreement. Upon being notified by a person that the method of attributing gross receipts is fundamentally inconsistent with the method of one or more affected localities in which the taxpayer is licensed to

~~engage in business and that the difference has, or is likely to, result in taxes on more than one hundred percent (100%) of its gross receipts from all locations in the affected jurisdictions, the director of finance shall make a good faith effort to reach an apportionment agreement with the other localities involved.~~

~~(Ord. 96-11(1), 11-13-96, § 11-4.3; Code 1988, § 11-4.3; Ord. 98-A(1), 8-5-98)~~

~~State law reference—Va. Code § 58.1-3708, 58.1-3709.~~

**Sec. 8-~~403~~ 305 Amounts excluded from gross receipts.**

For purposes of determining a license tax, gross receipts shall not include any exclusion or deduction listed in Virginia Code § 58.1-3732, and shall be subject to all limitations of Virginia Code § 58.1-3732.2, amount not derived from the exercise of the licensed privilege to engage in a business in the ordinary course of such business, and the following amounts:

- ~~A. Amounts received and paid to the United States, the Commonwealth or any county, city or town for the Virginia retail sales or use tax, or for any local sales tax or any local excise tax on cigarettes, or amounts received for any federal or state excise taxes on motor fuels.~~
- ~~B. Any amount representing the liquidation of a debt or conversion of another asset to the extent that the amount is attributable to a transaction previously taxed (e.g., the factoring of accounts receivable created by sales which have been included in taxable receipts even though the creation of such debt and factoring are a regular part of its business).~~
- ~~C. Any amount representing returns or trade-in allowances granted by the business to its customer.~~
- ~~D. Receipts which are the proceeds of a loan transaction in which the licensee is the obligor.~~
- ~~E. Receipts representing the return of principal of a loan transaction in which the licensee is the creditor, or the return of principal or basis upon the sale of a capital asset.~~
- ~~F. Rebates and discounts taken or received on account of purchases by the licensee. A rebate or other incentive offered to induce the recipient to purchase certain goods or services from a person other than the offeror, and which the recipient assigns to the licensee in consideration of the sale of goods and services shall not be considered a rebate or discount to the licensee, but shall be included in the licensee's gross receipts together with any handling or other fees related to the incentive.~~
- ~~G. Withdrawals from inventory for which no consideration is received and the occasional sale or exchange of assets other than inventory, whether or not a gain or loss is recognized for federal income tax purposes.~~
- ~~H. Investment income not directly related to the privilege exercised by a licensable business not classified as rendering financial services. This exclusion shall apply to interest on bank accounts of the business and to interest, dividends and other income derived from the investment of its own funds in securities and other types of investments unrelated to the licensed privilege. This exclusion shall not apply to interest, late fees and similar income attributable to an installment sale or other transaction that occurred in the regular course of business.~~
- ~~I. Amounts paid by real estate brokers to real estate agents as a commission on any real estate transaction shall be excluded from real estate brokers' gross receipts. Each real estate broker claiming the exclusion shall identify on its license application each agent to whom the excluded receipts have been paid, the amount of the receipts paid to each such agent, and the jurisdiction in the Commonwealth of Virginia to which the agent is subject to business license taxes.~~

(3-15-83, § 65; 6-13-73; 5-15-75; 4-21-76; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-18; Ord. 97-11(1), 5-7-97, § 11-18; Code 1988, § 11-18; Ord. 98-A(1), 8-5-98; Ord. 07-8(1), 10-3-07, effective 1-1-08)

State law reference--Va. Code §§ 58.1-3732, 58.1-3732.2.

**Sec. 8-~~404~~ 306 Amounts deducted from gross receipts or ~~gross expenditures~~ purchases.**

For purposes of determining a license tax, the following shall be deducted from a person's gross receipts or purchases:

- A. Definite place of business in another locality. The gross receipts or ~~gross expenditures~~ purchases attributable to any definite places of business of the person in any other locality.
- ~~B. If otherwise taxable, any amount paid for computer hardware and software that are sold to a United States federal or state government entity provided that such property was purchased within two (2) years of the sale to said entity by the original purchaser who shall have been contractually obligated at the time of purchase to resell such property to a state or federal government entity. This deduction shall not occur until the time of resale and shall apply to only the original cost of the property and not to its resale price, and the deduction shall not apply to any of the tangible personal property which was the subject of the original resale contract if it is not resold to a state or federal government entity in accordance with the original contract obligation.~~
- ~~C. If otherwise taxable, any receipts attributable to business conducted in another state or foreign country if the person is liable for an income or other tax based upon income in such other state or foreign country.~~
- ~~B.D. Exclusions for nonprofit organizations. Those receipts, contributions, and membership dues for nonprofit organizations excluded from local license taxation pursuant to Virginia Code § 58.1-3703(C)(18). With the exception of license requirements under section 8-609, all social organizations, fraternities, benevolent order, religious, education, civic and military organizations, charter clubs, rescue squads or volunteer fire companies which conduct business or perform services in which compensation in any manner is received shall be exempt from taxation under this chapter article, so long as the compensation or receipts in excess of the actual expenses are devoted to and used for charitable purposes. All such organizations seeking exemption under this paragraph shall apply, and provide proof if necessary, to the director of finance or his appointed deputy for an exemption certificate.~~

(3-15-83, § 65; 6-13-73; 5-15-75; 4-21-76; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-18; Ord. 97-11(1), 5-7-97, § 11-18; Code 1988, § 11-18; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code §§ 58.1-3708(B), 58.1-3732.

**Sec. 8-~~405~~ 307 ~~Duty to maintain and produce records of gross receipts~~ Recordkeeping and audits.**

Each person subject to a license tax shall maintain and produce records of ~~gross receipts~~ as provided herein:

- A. Maintenance. Each person shall maintain sufficient records, including books of account and other information to enable the ~~director of finance~~ Director of Finance to verify the correctness of the tax paid for the license years assessable or to enable the ~~director of finance~~ Director to ascertain what was the correct amount of tax that was assessable for each of those years.
  - 1. Additional records for trailer camps or parks. Each ~~person engaged as a~~ trailer camp or park, or the manager thereof, shall maintain a registration book and shall register all trailers using, occupying, or present in, the trailer camp or park, which book shall be available for inspection at

all times. The term "trailer camp or park" means any site, lot, field, or tract of land upon which is located one or more trailers, or is held out for the location of any trailer, and shall include any building, structure, tent vehicle, or enclosure used or intended for use as a part of the equipment for ~~such~~ the trailer camp or park.

2. Separate records and accounts for each business. Each person engaged in two or more businesses which are subject to more than one rate or computed on more than one ~~base~~ basis shall maintain separate records and accounts for each ~~such~~ business.

3. ~~All such records, books of accounts, and other information shall be maintained for a period of five (5) years.~~

B. *Production.* All records, books of accounts, and other information required by ~~paragraph subsection~~ subsection (A) to be maintained shall be open to inspection and examination by the ~~director of finance~~ Director in order to allow him to establish whether a particular receipt is directly attributable to the taxable privilege exercised within ~~this county.~~ the County. The Director shall provide the person with the option to conduct the audit in the person's local business office, if the records are maintained there. ~~In the event~~ If the records are maintained outside the county County, the person shall send copies of the appropriate records and books ~~and records shall be sent to the director of finance to the Director upon demand.~~

C. *Retention period.* All records, books of accounts, and other information required to be maintained pursuant to this section shall be retained for a period of five years after the license year for which the records, books of account, and other information pertain.

(3-15-73; § 8; 3-10-82; 5-11-83; 4-20-88; Ord. 3-20-91; Ord. 96-11(1), 11-13-96, § 11-13; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-76; Code 1988, § 11-76; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3703.1(A)(9).

#### **ARTICLE IV. LICENSE TAX AND LICENSE FEE**

##### **Division 5. License Tax and License Fee**

##### **Sec. 8-~~500~~ 400 Levy of license tax.**

For each and every year beginning with January 1 of each year and ending December 31 following, until otherwise changed, there is hereby levied and there shall be collected by the ~~director of finance~~ Director of Finance an annual license tax on each person who is: (i) required to obtain a license; and who is (ii) subject to a license tax, unless otherwise expressly excepted ~~herein~~ in this article.

(3-15-73, § 3; Ord. 96-11(1), 11-13-96, § 11-3; Code 1988, § 11-3; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § ~~58.1-3702~~ § 58.1-3703(A)

##### **Sec. 8-~~401~~ Date license tax due and payable.**

~~Each license tax required by this chapter shall be due and payable as provided herein:~~

A. ~~License tax based on flat rate.~~ If the license tax is based on a flat rate, it shall be paid with the license application.

B. ~~License tax based on gross receipts or gross expenditures.~~ If the license tax is based on gross receipts or gross expenditures, it shall be paid on or before June 15 of the license year; ~~except that each motor~~



vehicle dealer who separately states the amount of the license tax applicable to each sale of a motor vehicle and adds such tax to the sales price of the motor vehicle shall pay such tax on or before the twentieth day of the month following the close of each calendar quarter.

~~C. *Extension for reasonable cause.* The director of finance may grant an extension of time to pay the license tax for reasonable cause shown by the person, which extension shall not exceed ninety (90) days. The extension may be conditioned upon the timely payment of a reasonable estimate of the appropriate license tax, which shall then be subject to adjustment to the correct tax at the end of the extension, together with interest from the due date until the date paid as provided in section 8-406. If the estimate of the appropriate tax by the person is determined by the director of finance to be unreasonable under the circumstances, the director may impose a penalty as provided in section 8-406.~~

~~(3-15-73, § 7; 4-21-76; 3-10-82; 4-13-88; 4-20-88; Ord. 3-20-91; Ord. 94-11(9), 8-3-94; Ord. 96-11(1), 11-13-96, § 11-12; Code 1988, § 11-12; Ord. 98-A(1), 8-5-98)~~

~~State law reference—Va. Code § 58.1-3703.1.~~

### **Sec. 8-~~501~~ 402 License fee.**

Each person who is required to obtain a license but, who is not required to pay a license tax based on gross receipts or ~~gross expenditures~~ purchases, shall pay a license fee of ~~fifty dollars (\$50.00)~~. The license fee shall must be paid with the license application.

(Ord. 96-11(1), 11-13-96, § 11-4.2; Code 1988, § 11-4.2.; Ord. 98-A(1), 8-5-98; Ord. 16-8(1), 7-13-16)

State law reference—Va. Code § 58.1-3703(A).

### **Sec. 8-403 (Repealed 7-13-16).**

### **Sec. 8-404 Failure to obtain license does not relieve tax liability.**

Any person who engages in a business without obtaining the license required by this chapter article, or after being refused such license, shall not be relieved of the tax imposed by this chapter article, if applicable.

(Ord. 96-11(1), 11-13-96, § 11-4.1; Code 1988, § 11-4.1; Ord. 98-A(1), 8-5-98)

~~State law reference—Va. Code § 58.1-3700.~~

### **Sec. 8-405 Effect of payment of license tax on tax liability of officers and employees.**

The payment of a license tax by the licensed person shall discharge the license tax liability of each officer and employee of the licensed person who would otherwise be subject to the license tax, insofar as the business of the licensed person is concerned.

(3-15-73, § 10; Ord. 96-11(1), 11-13-96, § 11-14; Code 1988, § 11-14; Ord. 98-A(1), 8-5-98)

~~State law reference—Va. Code § 58.1-3700.~~

### **Sec. 8-406 Penalty on delinquent license tax or license fee.**

A penalty of ten percent (10%) of the tax shall be imposed upon the failure to file an application or the failure to pay the license tax or the license fee by the appropriate due date, subject to the following:

- ~~A. If additional taxes are determined to be due as provided in section 8-501, but the director of finance determines that the license application and, if applicable, the return were made in good faith and the understatement of the tax was not due to any fraud, reckless or intentional disregard of the law by the person, a late payment penalty shall not be imposed on the additional tax, except as provided in paragraph (B).~~
- ~~B. If any taxes assessed by the director of finance as provided in section 8-500 or 8-501 are not paid within thirty (30) days, the director of finance shall impose the penalty.~~
- ~~C. A penalty shall not be imposed, or if imposed, shall be abated by the director of finance if the failure to file or pay was not the fault of the person. In order to demonstrate lack of fault, the person must show that he acted responsibly and that the failure was due to events beyond his control.~~
- ~~1. The term "acted responsibly" means that: (i) the person exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business; and (ii) the person undertook significant steps to avoid or mitigate the failure, such as requesting appropriate extensions where applicable, attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred, and promptly rectifying a failure once the impediment was removed or the failure discovered.~~
- ~~2. The term "events beyond the person's control" include, but are not limited to, the unavailability of records due to fire or other casualty; the unavoidable absence (e.g., due to death or serious illness) of the person with the sole responsibility for tax compliance; or the person's reasonable reliance in good faith upon erroneous written information from the director of finance, who was aware of the relevant facts relating to the person's business when he provided the erroneous information.~~
- ~~D. If an assessment of additional or omitted tax by the director of finance is found to be erroneous, the penalty imposed and collected on the amount of the assessment found to be erroneous shall be refunded to the person, together with interest on the refund from the date of payment or the due date, whichever is later.~~

~~(3-15-73, § 7; 4-21-76; 3-10-82; 4-13-88; 4-20-88; Ord. 3-20-91; Ord. 94-11(9), 8-3-94; Ord. 96-11(1), 11-13-96, § 11-12; Code 1988, § 11-12; Ord. 98-A(1), 8-5-98; Ord. 16-8(1), 7-13-16)~~

~~State law reference—Va. Code § 58.1-3703.1.~~

#### **Sec. 8-407 Interest of delinquent license tax or license fee.**

Interest at the rate of ten percent (10%) per year shall be charged on the delinquent payment of a license tax or license fee as provided herein:

- ~~A. Interest shall accrue from the first day of the month following the due date until the date paid without regard to fault or other reason for the late payment.~~
- ~~B. If an assessment of additional or omitted tax by the director of finance is found to be erroneous, the interest charged and collected on the amount of the assessment found to be erroneous shall be refunded together with interest on the refund from the date of payment or the due date, whichever is later.~~

~~(3-15-73, § 7; 4-21-76; 3-10-82; 4-13-88; 4-20-88; Ord. 3-20-91; Ord. 94-11(9), 8-3-94; Ord. 96-11(1), 11-13-96, § 11-12; Code 1988, § 11-12; Ord. 98-A(1), 8-5-98)~~

~~State law reference—Va. Code § 58.1-3703.1.~~

**Sec. 8-~~502~~ 408 Collection fees on delinquent license tax.**

~~The fees provided in County Code § 15-106 shall apply to each person chargeable pursuant to this chapter having delinquent taxes or other delinquent charges. In addition to all penalties and interest charged, both of the following collection fees shall be charged to each person who fails to pay the license tax by the applicable due date in order to cover administrative costs associated with the collection of a delinquent license tax, as provided herein:~~

- ~~A. A fee in the amount of twenty dollars (\$20.00) for taxes collected subsequent to filing a warrant or other appropriate legal document but prior to judgment, and in the amount of twenty five dollars (\$25.00) for taxes collected subsequent to judgment.~~
- ~~B. Reasonable attorney's or collection agency's fees associated with the collection of delinquent taxes, which amount shall not exceed twenty percent (20%) of the amount of delinquent taxes unpaid for the license year. Attorney's fees shall be charged only if the delinquent tax is collected by action at law or suit in equity.~~
- ~~C. No tax assessment or tax bill shall be deemed delinquent and subject to the provisions of this section during the pendency of any administrative appeal under Virginia Code § 58.1-3980 provided the appeal is filed within ninety (90) days of the date of the assessment, nor for thirty (30) days after the date of the final determination of the appeals.~~

(Ord. 94-11(2), 11-2-94; Ord. 96-11(1), 11-13-96, § 11-22.1; Code 1988, § 11-22.1; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3958.

**ARTICLE V. CORRECTION OF TAX ASSESSMENTS**

**Division 6. Correcting Tax Assessments**

**Sec. 8-~~600~~ 500 Assessment when license tax not previously assessed Omitted license taxes.**

~~In the absence of fraud or a failure to apply for a license under County Code § 8-203(B), If the director of finance Director of Finance shall list and assess omitted license taxes pursuant to Virginia Code § 58.1-3903 determines that a person has not been assessed with a license tax levied pursuant to this chapter for any license year of the three (3) license years last past, and the absence of such assessment was not due to the fraudulent intent to evade taxes on the part of such person, then the director of finance shall assess such person with the proper license tax for the year or years omitted, adding thereto the penalty and interest set forth in sections 8-406 and 8-407.~~

(3-15-73, §§ 16, 18, 19; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-15; Code 1988, § 11-15; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3903.

**~~Sec. 8-501 Assessment when license tax previously under-assessed.~~**

~~If the director of finance determines that a person who has been assessed with a license tax levied pursuant to this chapter article for any license year of the three (3) license years last past, or for the then-current license year, but upon a correct audit and the computation of the license tax the assessment thereof should be in an increased amount, and the assessment of the license tax at the lesser amount was not due to fraudulent intent or to evade taxes, then the director of finance shall assess the person with the additional license tax found to be due, without penalty, and shall furnish written notice thereof to the person. If the assessment of the additional license tax is not paid to the director of finance within thirty~~

~~(30) days after written notice to the person of such additional assessment, the director of finance shall impose a penalty as provided in section 8-406(B).~~

~~(3-15-73, §§ 16, 18, 19; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-15; Code 1988, § 11-15; Ord. 98-A(1), 8-5-98)~~

~~State law reference--Va. Code § 58.1-3903.~~

**Sec. 8-502 Assessment when license tax not assessed or under-assessed; fraudulent intent.**

~~If the director of finance determines that a person has fraudulently, or with intent to evade the payment of proper license taxes, failed or refused to obtain a proper license as required by this chapter article, for any one or more of the six (6) license years last past, or for the then current license year, and the liability therefor is ascertained, the omitted or additional license tax and the penalty and interest provided by this chapter article shall be assessed for each and every year of the six (6) license years last past and for the current license year, for which he was assessable. The failure to obtain such license as is required by the provisions of this chapter article shall be taken as prima facie evidence of an intent to evade such taxes.~~

~~(3-15-73, §§ 16, 18, 19; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-15; Code 1988, § 11-15; Ord. 98-A(1), 8-5-98; Ord. 16-8(1), 7-13-16)~~

~~State law reference--Va. Code § 58.1-3903.~~

**Sec. 8-~~601~~ 503 Correction of Correcting an erroneous assessment.**

~~The director of finance~~ Director of Finance shall correct any erroneous license tax assessments pursuant to Virginia Code § 58.1-3981, ~~after diligent investigation and upon being satisfied that he has erroneously assessed a person, shall do either of the following:~~

- ~~A. If the license tax has not been paid, exonerate the person from the payment of so much thereof as is erroneous.~~
- ~~B. If the license tax has been paid, refund to the person the amount erroneously paid together with any penalties and interest paid thereon, with interest on the refund from the date of payment or the due date, whichever is later. Interest on the refund shall be paid at the rate of ten percent (10%) per year.~~

~~(3-15-73, § 17; 4-21-76; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-16; Code 1988, § 11-16; Ord. 98-A(1), 8-5-98)~~

~~State law reference--Va. Code § 58.1-3981.~~

**Sec. 8-~~602~~ 504 Correction of Correcting an assessment based on estimated gross receipts or gross expenditures purchases.**

~~Each person subject to section 8-302~~ County Code § 8-402 who provides an estimate of gross receipts or ~~gross expenditures~~ purchases is obligated to correct the estimate when actual gross receipts or ~~gross expenditures~~ purchases are available. ~~A. The director of finance~~ Director of Finance shall adjust the person's estimated tax liability to actual liability at the conclusion of the base year, and assess the person with any additional license tax found to be due after the end of the base year, and shall at the same time correct the estimate for the then current license year, until a full year of operation has been completed.

- ~~B. If the person is required to pay an additional license tax, interest shall not accrue thereon and shall not be charged on a late payment, provided the late payment is made not more than thirty (30) days from~~

~~the date of the additional license tax is due. Interest shall accrue at the rate of ten percent (10%) per year.~~

- ~~C. If the person is determined to be entitled to a refund, no interest shall be paid on the refund provided that the refund is made not more than thirty (30) days from: (i) the date of the payment that created the refund; or (ii) the date of the person's application for a refund, whichever is later. Interest on the refund shall be paid at the rate of ten percent (10%) per year.~~

(3-15-73, § 9; Ord. 96-11(1), 11-13-96, § 11-9; 3-15-73, § 7; 4-21-76; 3-10-82; 4-13-88; 4-20-88; Ord. 3-20-91; Ord. 94-11(9), 8-3-94; Ord. 96-11(1), 11-13-96, § 11-12; Code 1988, § 11-12; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3703.1.

**Sec. 8-~~603~~ 505 Refund of license tax if business terminated.**

Any person whose license tax imposed on a person which is based on gross receipts or gross expenditures purchases shall be entitled to a refund if the person goes out of business before the end of the current license year, subject to Virginia Code § 58.1-3710 and all of the following:

- A. License tax based on gross receipts or purchases for preceding year. The license tax for the current license year shall be based on gross receipts or gross expenditures purchases obtained throughout the preceding calendar or fiscal year.
- B. Going out of business not connected with violation of law. The reason for going out of business ~~shall not be~~ is connected in any manner with the violation of any sState law or local ordinance or of the violation of any rules and regulations made pursuant thereto.
- ~~C. The amount of the refund for a license tax based on gross receipts shall be prorated on a monthly basis, so as to ensure that the licensed privilege is taxed only for that fraction of the year during which it is exercised within the county.~~

- ~~1. The county may elect to remit any refunds for the overpayment of a license tax based on gross receipts in the ensuing license year subject to section 8-506.~~

~~C.2.~~When interest on refund allowed. A person ~~shall not be~~ is not entitled to interest on the refund of a license tax pursuant to this ~~paragraph~~ section, provided that the refund is made ~~not~~ more than ~~thirty~~ (30) days ~~from~~ after: (i) the date of the payment that created the source of refund; or (ii) the date of the person's application for a refund, whichever is later. Interest on the refund shall be paid at the rate of ~~ten percent (10%)~~ percent per year.

~~D.3.~~County may apply refund to other indebtedness. If a person seeking a refund is indebted to the ~~county~~ County or any department or office thereof, or is indebted to any sState constitutional office of the ~~county~~ County for a local levy, the refund, or so much ~~thereof~~ the refund as is necessary, shall first be applied to such indebtedness.

~~D. In the event that a person, firm, or corporation ceases to engage in a business, trade, profession, or calling in one year for which a license is based on gross receipts, but the person, firm, or corporation indicates to the county that it intends to settle outstanding, existing business accounts in the year following the year in which it ceased to do business, such person, firm, or corporation shall be authorized to pay a license tax based on an estimate of gross receipts for such year, instead of a license tax based on the previous year's gross receipts.~~

~~1. Such tax shall be subject to adjustment to the correct tax at such time as all accounts are closed. If the estimate is found to be unreasonable under the circumstances, a penalty of ten percent (10%) of the additional license tax assessed shall be assessed.~~

~~2. If a person, firm, or corporation that is subject to an estimated license tax under this subsection is found to continue to operate the business, for which it gave notice of the cessation of operations, during the year for which it is subject to the estimated license tax, the person, firm, or corporation shall be required to pay the full amount of the license tax due based on the previous year's gross receipts plus a penalty of ten percent (10%) of this amount, provided that the ten percent (10 %) penalty for an unreasonable estimate of gross receipts shall not be assessed.~~

~~E. In no event shall the county be required to refund any part of a license fee or flat tax.~~

(3-15-73, § 17; 4-21-76; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-16; Code 1988, § 11-16; Ord. 98-A(1), 8-5-98; Ord. 17-8(2), 8-2-17)

State law reference--Va. Code § 58.1-3703.1.

#### **Sec. 8-506 Credit or refund if overpayment of license tax.**

The overpayment of a license tax shall be, at the option of the person making the overpayment:

~~A. Credited to the amount of license tax due the following license year; or~~

~~B. Refunded to the person.~~

~~1. Interest shall be paid on the refund of a license tax collected, from the date of payment or due date, whichever is later, whether attributable to an amended return or other reason.~~

~~2. Interest on any refund shall be paid at the rate of ten percent (10%) per year.~~

(3-15-73, § 7; 4-21-76; 3-10-82; 4-13-88; 4-20-88; Ord. 3-20-91; Ord. 94-11(9), 8-3-94; Ord. 96-11(1), 11-13-96, § 11-12; Code 1988, § 11-12; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code §§ 58.1-3700, 58.1-3710.

#### **Sec. 8-507 Licensee initiated correction of assessment; appeals and rulings.**

The enforcement of this chapter article, including limitations with respect thereto, the correction of any assessment hereunder and any appeal by the county of a correction made by the director of finance or by any person assessed with taxes hereunder and aggrieved by such assessment shall be pursuant to Chapter 39, Title 58.1 of the Code of Virginia; provided, however:

~~A. *Application for correction of assessment.* Each person assessed with a license tax pursuant to this chapter article as the result of an audit may, within the period provided in Virginia Code § 58.1-3980 apply to the director of finance for a correction of the assessment.~~

~~1. The application must be filed in good faith and sufficiently identify the person, audit period, remedy sought, each alleged error in the assessment, the grounds upon which the person relies, and any other facts relevant to the person's contention.~~

~~2. The director of finance may hold a conference with the person if requested by the person, or require submission of additional information and documents, further audit, or other evidence deemed necessary for a proper and equitable determination of the applications.~~

- ~~3. The assessment shall be deemed prima facie correct.~~
  - ~~4. The director of finance shall undertake a full review of the person's claims and issue a determination to the person setting forth the county's position. Every assessment pursuant to an audit shall be accompanied by a written explanation of the person's right to seek correction and the specific procedure to be followed in the county (e.g., the name and address to which an application should be directed).~~
- ~~B. *Suspension of collection activity.* Provided an application is made within ninety (90) days of an assessment, collection activity shall be suspended until thirty (30) days after the final determination is issued by the director of finance, unless the director of finance determines that collection would be jeopardized by delay or that the person has not responded to a request for relevant information after a reasonable time.~~
- ~~1. Interest shall accrue in accordance with the provisions of section 8-407, but no further penalty shall be imposed while collection activity is suspended.~~
  - ~~2. The term "jeopardized by delay" includes a finding that the application is frivolous, or that a person desires: (i) to depart quickly from the county; (ii) to remove his property therefrom; (iii) to conceal himself or his property therein; or (iv) to do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.~~
- ~~C. *Request for written ruling.* A person may request a written ruling regarding the application of the tax to a specific situation from the director of finance.~~
- ~~1. Any person requesting such a ruling must provide all the relevant facts for the situation and may present a rationale for the basis of an interpretation of the law most favorable to the person.~~
  - ~~2. Any misrepresentation or change in the applicable law or the factual situation as presented in the ruling request shall invalidate any such ruling issued.~~
  - ~~3. A written ruling may be revoked or amended prospectively if: (i) there is a change in the law; (ii) a court decision; or (iii) the director of finance notifies the person of a change in the policy or interpretation upon which the ruling was based. However, any person who acts on a written ruling which later becomes invalid shall be deemed to have acted in good faith during the period in which such ruling was in effect.~~

(Ord. 96-11(1), 11-13-96, § 11-16.1; Code 1988, § 11-16.1; Ord. 98-A(1), 8-5-98)

~~State law reference—Va. Code § 58.1-3703.1.~~

## ~~ARTICLE VI. SCHEDULE OF TAXES~~

### ~~DIVISION 1. GENERALLY~~

#### Division 7. Schedule of Taxes

#### **Sec. 8-700 ~~601~~ Bondsmen.**

Each person engaged as a bondsman shall be subject to the license tax, and other provisions, set forth herein:

- A. ~~Every~~Each person who shall, for compensation, enters into any bond or bonds for others, whether as a principal or surety, shall be subject to obtain a revenue license tax in the amount of one hundred fifty dollars (\$150.00), which shall not be prorated or transferred. ~~B. Except as otherwise provided in this~~

~~section, bondsmen's licenses shall be subject to Virginia Code § 58.1-3724 No professional bondsmen or his agent shall enter into any such bond or bonds in the county until he shall have obtained such license unless he has obtained such required license in another city or county, in which he engages in the business of bail bonding.~~

- C. ~~With the exception of any bondsman or his agent who has heretofore obtained a certificate and license under this section and whose certificate, license and right to act as a bondsman continues to remain in full force and effect, no such license shall be issued unless and until the applicant shall have first obtained a bail bondsman license from the Department of Criminal Justice Services.—~~

(Ord. 96-11(1), 11-13-96, § 11-31; Code 1988, § 11-31; Ord. 98-A(1), 8-5-98; Ord. 07-8(1), 10-3-07, effective 1-1-08)

State law reference-Va. Code §§ 58.1-3724

**Sec. 8-~~701~~ 602 ~~Building or savings and loan associations~~ Savings institutions and State-chartered credit unions.**

~~Each savings institution or State-chartered credit union~~ Each person engaged as a building or savings and loan association having its main office in the county County shall be is subject to a license tax of fifty dollars (\$50.00).

(3-15-73, § 46; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-32; Code 1988, § 11-32; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3730.

**Sec. 8-~~702~~ 603 ~~Contractors, developers, electricians, plumbers, steamfitters and speculative builders.~~**

Each person engaged as a contractor, developer, electrician, plumber, steamfitter or speculative builder shall be subject to a license tax, and other provisions, as set forth herein:

- A. ~~Each contractor, as defined in Virginia Code § 58.1-3714, developer, electrician, plumber, steamfitter or speculative builder shall be~~ is subject to a license tax as follows:

A. Amount. The license tax is of sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of gross receipts from the business conducted during the preceding fiscal or calendar year. The gross receipts shall include all of the work done by the contractor, whether it was done by contract, subcontract, day labor, or time and material.

- B. ~~Each person engaged in the business of a contractor shall include in his gross receipts all work done, whether such work is done by contract, subcontract, day labor or time and material.~~

CB. When license tax or license fee paid to another locality; exemption and exceptions. Each contractor who has paid a local license tax or license fee to another locality in which his principal office or branch office is located ~~shall be~~ is exempt from obtaining a license and from paying a the applicable license tax or fee to this county the County, as provided in ~~sections 8-101 and 8-402~~ County Code §§ 8-101 and 8-501, for conducting ~~any such~~ business within ~~the this county~~ County unless:

1. Amount of business in County exceeds \$25,000 but is less than \$100,000. The amount of business done by ~~any such the contractor person in the this county~~ County ~~exceeds is equal to or greater than twenty five thousand dollars (\$25,000.00) but is less than one hundred thousand dollars (\$100,000.00), in which case the person contractor is~~ shall be subject to the license fee provided in ~~section 8-402~~ County Code § 8-501; or, and if



2. Amount of business in County is equal to or greater than \$100,000. ~~The amount of business done by the contractor in the this-county County is equal to or greater than one hundred thousand dollars (\$100,000.00), the person shall be in which case the contractor is subject to the license tax provided in section County Code § 8-101 at the rate established in subsection (A) of this section.~~ The amount of business done in the other locality in which the license tax or fee is paid may be deducted by the person from the gross receipts reported to this ~~county~~ County.

C. Reporting. ~~The director of finance~~ Director of Finance ~~shall have the power~~ is authorized to require ~~such~~ periodic reports as he ~~may deem~~ deems necessary of all persons claiming exemption under ~~this paragraph subsection (B).~~

(3-10-82; Ord. 96-11(1), 11-13-96, § 11-55; Code 1967, § 44-14; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-58; Code 1988, §§ 11-55, 11-58; Ord. 98-A(1), 8-5-98; Ord. 16-8(1), 7-13-16)

State law reference-Va. Code §§ 58.1-3706(A)(1), 58.1-3714, 58.1-3715.

#### **Sec. 8-604 Repealed (10-3-07 effective 1-1-08)**

#### **Sec. 8-703 ~~605~~ Pawnbrokers; limitation on number of licenses issued in County.**

~~Each person engaged as a pawnbroker, as defined by Virginia Code § 54.1-4000 shall be subject to a license tax, and other provisions, as set forth herein:~~

A. ~~Each person engaged as a pawnbroker shall be subject to license tax of two hundred fifty dollars (\$250.00), which shall not be prorated.~~

~~B. The Director of Finance~~ The director of finance shall not issue licenses ~~under this section~~ for the operation of more than ~~ten (10) pawnshops pawnbroking establishments in the County.~~ ~~C. The director of finance~~ Director shall notify the ~~county sheriff~~ County Sheriff of each ~~such~~ 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; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 54.1-4000.

#### **Sec. 8-704 ~~606~~ Public service corporations.**

~~Each person engaged as a telephone, telegraph, water, heat, light, or power company (except electric suppliers, gas utilities and gas suppliers as defined in Virginia Code § 58.1-400.2 and pipeline distribution companies as defined in Virginia Code § 58.1-2600) shall be is~~ subject to a license tax of one-half of one percent on the gross receipts of the company accruing from sales to the ultimate consumer in the ~~county~~ County, subject to allowable deductions provided by ~~s~~State law. The charges for long distance telephone calls shall not be included in gross receipts of any telephone company for purposes of license taxation.

(3-10-82; Ord. 96-11(1), 11-13-96, § 11-46.1; Code 1988, § 11-46.1; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3731.

#### **Sec. 8-705 ~~607~~ Vending machine or coin-operated device operators Amusement machines.**

A license tax of \$200 is hereby imposed for the operation of ten or more coin-operated amusement machines. For the operation of less than ten coin-operated amusement machines, a license tax of \$100 is hereby imposed on the operator. The term "amusement operator" shall be as defined in and limited by Virginia Code 58.1-3720. Notwithstanding the situs requirements of Virginia Code § 58.1-3707, the

license tax is imposed on the amusement operator when his coin-operated machines are located in this County. In addition:

- A. *Gross receipts tax imposed.* A gross receipts tax is hereby imposed on any amusement operator, as defined in Virginia Code § 58.1-3720, on the share of the receipts actually received by the operator from coin machines operated in the County, subject to the limitations in Virginia Code § 58.1-3706.
- B. *Exemption.* The license tax imposed by this section does not apply to any coin-operators exempt under Virginia Code § 58.1-3721.

State law reference-Va. Code §§ 58.1-3720, 58.1-3721.

~~Each person engaged as a vending machine or coin-operated device operator shall be subject to the applicable license tax, and other provisions, set forth herein:~~

- ~~A. Each person owning or placing in the county any machines of any description into which coins are inserted for the purpose of dispensing of any article of merchandise or for the purpose of operating any device other than a coin-operated washing, dry cleaning or drying machine, that operates on the coin-in-the-slot principle, used for gain, shall pay an annual license tax on the gross receipts derived from all such machines located in the county computed at the rate applicable to retail merchants, as set forth in section 8-617.~~
- ~~1. This section shall not be construed to permit the keeping, maintaining, exhibiting or operating of any slot machine or device in which the element of chance is employed, or which gives any prize or any article other than the article of merchandise or service in payment of which the coin was originally deposited.~~
- ~~2. Any person having or maintaining any such slot machine the licensing of which is prohibited by this section shall be guilty of a misdemeanor and such machine shall be confiscated and destroyed.~~
- ~~B. In addition to the license tax imposed pursuant to paragraph (A), each person selling, leasing, renting or otherwise furnishing to others pinball machines or machines furnishing music, games or amusement, other than devices or machines affording rides to children, shall be deemed a coin-machine operator and shall pay a license tax of one hundred dollars (\$100.00).~~
- ~~C. Nothing in this section shall be construed to apply to pay telephones or to slot machines used for the purpose of vending individual sanitary drinking cups or United States postage stamps or to operators of automatic baggage or parcel checking machines.~~
- ~~D. Each person placing any machine required to be licensed hereunder in the county shall furnish the director of finance, on January 1 of each license year, the location and the make of each machine owned. Every vending machine shall be plainly marked by the owner thereof with the name and address of such owner. Each license issued shall refer to the manufacturer's numbers of the machines whose gross receipts are included thereunder. If the machine has no such number a facsimile or copy of such license shall be conspicuously posted on such machine.~~
- ~~E. Regularly licensed retail merchants paying retail merchant's license tax on their sales at retail shall not be required to pay any separate vending machine license on such coin-operated machines which are located on the premises of their place of business.~~

~~(3-15-73, § 60; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-75; Code 1988, § 11-75; Ord. 98-A(1), 8-5-98)~~

~~State law reference-Va. Code § 58.1-3700.~~

## **DIVISION 2. AMUSEMENTS**

### **8-608 (Reserved)**

#### **Sec. 8-706 609 Carnivals and circuses.**

~~Each person engaged as a carnival or circus shall be subject to a license tax, and other provisions, as set forth herein:~~

~~A. Each person engaged as a carnival or circus shall be~~ is subject to a license tax of ~~five hundred dollars (\$500.00)~~ per day of operation; ~~except; provided that each circus or carnival which is sponsored by a local nonprofit organization operated for charitable and benevolent purposes shall be~~ is subject to a license tax of ~~twenty five dollars (\$25.00)~~ per day of operation. ~~as otherwise provided in this section.~~

~~A. When license tax is to be paid.~~ The license tax shall be paid in full ~~at the time of registration when the carnival or circus applies for a license for all of the days of operation of such the carnival or circus will operate in the County.~~

~~B. Amateur carnivals and circuses not subject to license tax; license required.~~ Each carnival or circus which is produced, operated, or owned primarily by amateurs who are residents of ~~this county the County~~ or of the City of Charlottesville, and the gross income of which inures exclusively to the benefit of a school, church, or fire department, or of any locally sponsored nonprofit organization operated for charitable and benevolent purposes, shall not be subject to any license tax, ~~but such~~ However, the carnival or circus shall ~~be required to~~ apply for and receive a license pursuant to this section chapter.

~~C. For the purposes of this section, the definition of a carnival shall include any type of show or exhibition mentioned and described in Virginia Code § 58.1-3728.~~

~~DC. Amusement rides included within scope of license.~~ Licenses issued under Any license issued pursuant to this section shall includes the operation of ferris wheels, merry-go-rounds, and other amusement rides.

(10-17-68; 2-18-71; 4-21-76; 11-14-79; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-49; Code 1988, § 11-49; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3728.

#### **Sec. 8-707 610 Fortunetellers, clairvoyants and practitioners of palmistry or phrenology.**

Each person who, for compensation, pretends to tell fortunes or assume to act as a clairvoyant or to practice palmistry or phrenology, is deemed a fortune-teller, and ~~shall be~~ is subject to a license tax of ~~five hundred dollars (\$500.00) per year.~~ Any person who engages in business as a fortune-teller without the license required shall be guilty of a Class 3 misdemeanor.

(Code 1967, § 11-6; Ord. 96-11(1), 11-13-96, § 11-51; Code 1988, § 11-51; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3726.

## **DIVISION 3. PEDDLERS, SOLICITORS AND ITINERANT MERCHANTS**

#### **Sec. 8-708 611 Peddlers and itinerant merchants.**

Except as provided in section 8-614, each person engaged as a peddler or an itinerant merchant shall be subject to the applicable license tax as set forth herein:

- A. ~~Except as provided in paragraphs (B) and (C), each person engaged as a peddler or an itinerant merchant shall be is~~ subject to a license tax of ~~five hundred dollars (\$500.00) per year; provided that~~ B. Except as provided in paragraph (C), each person engaged as a peddler or itinerant merchant who sells or offers for sale in person or by their employees meats, milk, butter, eggs, poultry, game, vegetable, fruits, or other edible family supplies of a perishable and edible nature shall be fifty dollars (is subject to a license tax of \$50.00) per year. Except as otherwise provided in this section, Virginia Code §§ 58.1-3717 and 58.1-3719 apply.
- C. ~~Each person engaged as a peddler at wholesale, or to those who sell or offer for sale in person or by their employees ice, wood, charcoal, meats, milk, butter, eggs, poultry, game, vegetables, fruits or other family supplies of a perishable nature or farm products grown or produced by them and not purchased by them for sale, shall not be subject to a license tax imposed by this section.~~
- D. ~~For purposes of this chapter, the following definitions shall apply:~~
1. ~~The term "peddler" means any person who shall carry from place to place any goods, wares or merchandise and offer to sell or barter the same, or actually sells or barter the same.~~
  2. ~~The term "itinerant merchant" means any person who engages in, does or transacts any temporary or transient business in the county and who, for the purpose of carrying on such business, occupies any location for a period of less than one year.~~

(3-15-73, § 33; 4-13-88; Ord. of 3-20-91; Ord. 96-11(1), 11-13-96, § 11-60; Code 1988, § 11-60; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3717.

## Sec. 8-~~702~~ 612 Show and sale.

~~Except as provided in section 8-614, each person engaged in a show and sale shall be subject to the applicable license tax, and other provisions, set forth herein:~~

Each person engaged in show and sale is subject to a license tax as follows:

- A. Seven day period. Each person engaged in a show and sale for an unspecified number of shows and sales within a seven (~~7~~) day period ~~shall be is~~ subject to a license tax of ~~fifty dollars (\$50.00).~~
- B. Thirty day period. Each person engaged in a show and sale for an unspecified number of shows and sales within a ~~thirty (30)~~ day period ~~shall be is~~ subject to a license tax of ~~one hundred fifty dollars (\$150.00).~~
- C. Three hundred sixty-five day period. Each person engaged in a show and sale for an unspecified number of shows and sales within a ~~three hundred sixty five~~ 365 day period ~~shall be is~~ subject to a license tax of ~~six hundred dollars (\$600.00).~~
- D. Sponsorship. Any ~~county~~ County resident, ~~county~~ County business, or nonprofit community organization may act as a sponsor for a show and sale after obtaining the required license.
- E. License is in lieu of itinerant merchant's license. A license issued for a show and sale ~~shall be is~~ in lieu of an itinerant merchant's license which would be otherwise required of any seller who participated in the show and sale under the sponsorship of ~~such a~~ person or organization described in subsection (D).

- F. Show and sale defined. For purposes of this ~~chapter article~~, the term “show and sale” means an offering of goods at a specific location by exhibitors who do not have established places of business in the ~~county~~ County and who would otherwise be classified as itinerant merchants.

(9-10-80; Ord. 96-11(1), 11-13-96, § 11-60.1; Code 1988, § 11-60.1; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3717.

**Sec. ~~8-710~~ 613 Peddlers at wholesale.**

- A. ~~Each person engaged as a peddler at wholesale shall be is~~ subject to a the same license tax rate as imposed under County Code § 8-714 on a wholesale merchant selling similar goods, wares, or merchandise in the County at one definite place of business of five cents (\$0.05) for each one hundred dollars (\$100.00) of purchases. Except as otherwise provided in this section, Virginia Code §§ 58.1-3718 and 58.1-3719 apply to peddlers at wholesale.
- B. ~~For purposes of this section, any delivery made on the day of sale shall be construed as a delivery at the time of sale.~~
- C. ~~For purposes of this chapter, the term “peddler at wholesale” means any person who sells or offers to sell goods, wares or merchandise to licensed dealers, other than at a definite place of business operated by the seller, and at the same time of such sale or exposure for sale delivers, or offers to deliver, the goods, wares or merchandise to the buyer.~~

(3-15-73, § 39; 4-13-88; Ord. 3-20-91; Ord. 96-11(1), 11-13-96, § 11-62; Code 1988, § 11-62; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3718.

**Sec. ~~8-614~~ Certain peddlers, itinerant merchants and peddlers at wholesale exempt from license tax.**

The following peddlers, itinerant merchants and peddlers at wholesale shall not be subject to the license tax imposed by sections ~~8-611, 8-612 or 8-613~~:

- A. ~~A licensed wholesale dealer who sells and, at the time of such sale, delivers merchandise to retail merchants;~~
- B. ~~A distributor or vendor of motor fuels and petroleum products;~~
- C. ~~A distributor or vendor of seafood who catches seafood and sells only the seafood caught by him;~~
- D. ~~A farmer or producer of agricultural products who sells only the farm or agricultural products produced or grown by him;~~
- E. ~~A farmers' cooperative association; or~~
- F. ~~A manufacturer who is subject to a state tax on intangible personal property, who peddles at wholesale only the goods, wares or merchandise manufactured by him at a plant, whose intangible personal property is taxed by the state.~~

(3-15-73, § 40; 4-13-88; Ord. 3-20-91; Ord. 96-11(1), 11-13-96, § 11-63; Code 1988, § 11-63; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3719.

**~~DIVISION 4. PERSONAL, PROFESSIONAL, BUSINESS, AMUSEMENT OR REPAIR  
SERVICE BUSINESS, OCCUPATIONS AND PROFESSIONS~~**

**Sec. 8-~~711~~ 615 Financial, real estate, and professional services.**

~~Each person engaged in a financial, real estate or professional service shall be subject to the license tax, and other provisions, set forth herein:~~

~~A. Each person engaged in a financial, real estate, or professional service shall be~~ is subject to a license tax of fifty-eight cents (\$0.58) for each ~~one hundred dollars (\$100.00)~~ of gross receipts.

~~B. For purposes of this chapter, the following definitions shall apply:~~

~~1. *Financial services.* The term "financial services" means the service for compensation by a credit agency, an investment company, a broker or dealer in securities and commodities or a security or commodity exchange, unless such service is otherwise provided for in this chapter article. For purposes of this definition, the term "broker" means an agent of a buyer or a seller who buys or sells stocks, bonds, commodities, or services, usually on a commission basis; the term "commodity" means staples such as wool and cotton which are traded on a commodity exchange and on which there is trading in futures; the term "dealer" means any person engaged in the business of buying and selling securities for his own account, but does not include a bank, or any person insofar as he buys or sells securities for his own account, either individually or in some fiduciary capacity, but not as part of a regular business; and the term "security" has the same meaning as in the Securities Act (§§ 13.1-501 et seq.) of the Code of Virginia, or in similar laws of the United States regulating the sale of securities.~~

~~2. *Real estate services.* The term "real estate services" means rendering a service for compensation as lessor, buyer, seller, agent or broker and providing a real estate service, unless the service is otherwise specifically provided for in this chapter article.~~

~~3. *Professional services.* The term "professional services" means rendering a service expressly enumerated in paragraph (C)(3) or engaging in any occupation or vocation in which a professed knowledge of some department of science or learning, gained by a prolonged course of specialized instruction and study is used by its practical application to the affairs of others, either advising, guiding, or teaching them, and in serving their interests or welfare in the practice of an art or science founded on it. The terms "profession" and "professional" imply attainments in professional knowledge as distinguished from mere skill, and the application of knowledge to uses for others as a vocation~~

~~C. Financial, real estate, and professional services are identified below:~~ include, but are not limited to, those services identified in 23 VAC 10-500-390, 23 VAC 10-500-430, and 23 VAC 10-500-450, respectively.

~~1. *Financial services.* Those persons engaged in a financial service include, but are not limited to, the following:~~

~~Buying installment receivables.  
Chattel mortgage financing.  
Consumer financing.  
Credit card services.  
Credit unions.  
Factors.  
Financing accounts receivable.  
Industrial loan companies.  
Installment financing.~~

~~Inventory financing.~~

~~Loan or mortgage brokers.~~

~~Loan or mortgage companies.~~

~~Safety deposit box companies.~~

~~Security and commodity brokers and services stockbroker.~~

~~Working capital financing.~~

- ~~2. *Real estate services.* Those persons engaged in a real estate service include, but are not limited to, the following:—~~

~~Appraisers of real estate.~~

~~Escrow agents, real estate.~~

~~Fiduciaries, real estate.~~

~~Lessors of real property.~~

~~Real estate agents, brokers and managers.~~

~~Real estate selling agents.~~

~~Rental agents for real estate.~~

- ~~3. *Professional services.* Those persons engaged in a professional service include, but are not limited to, the following:—~~

~~Architects.~~

~~Attorneys at law.~~

~~Certified public accountants.~~

~~Dentists.~~

~~Engineers.~~

~~Land surveyors.~~

~~Practitioners of the healing arts (the art or science or group of arts or sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities).~~

~~Surgeons.~~

~~Veterinarians.~~

(Ord. 96-11(1), 11-13-96, § 11-65; Ord. 97-11(1), 5-7-97, § 11-65; Code 1988, § 11-65; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3706(A)(3); 23 VAC 10-500-380, 390, 430, 450.

## **Sec. ~~8-712~~ 616 Repair, personal, business, ~~amusement~~ and other services.**

~~Each person engaged in a repair, personal, amusement or business service shall be subject to the license tax, and other provisions, set forth herein:~~

- ~~A.~~ Each person engaged in a repair, personal, ~~amusement or business, or other~~ service shall be is subject to a license tax of ~~thirty six cents (\$0.36) for each one hundred dollars (\$100.00)~~ of gross receipts.

~~B.A. Classification includes any services not financial, real estate, or professional. For purposes of this chapter, Any services that are not classified as financial, real estate, or professional are classified as “repair, personal, business, and other services”. the following definitions shall apply:~~

- ~~1. *Repair service.* The term “repair service” means repairing, renovating, cleaning or servicing of some article or item of personal property for compensation, unless the service is specifically provided for under another section of this chapter.~~

2. ~~*Personal service.* The term "personal service" means rendering for compensation any repair, personal, business, amusement or other services not specifically classified as "financial, real estate or professional service" in section 8-615, or rendered in any other business or occupation not specifically classified in this chapter unless exempted from local license tax by Title 58.1 of the Code of Virginia.~~
3. ~~*Business service.* The term "business service" means rendering for compensation any service to any business, trade, occupation or governmental agency, unless the service is specifically provided for under another section of this chapter.~~
- C. *Services within this classification.* Repair, personal, business, and amusement other services include, but are not limited to, those services listed in 23 VAC 10-500-500. ~~the following:~~

~~Addressing letters or envelopes.  
Advertising agencies.  
Airline passenger carrier.  
Airplane repair.  
Airports, private.  
Ambulance services.  
Amusement park.  
Animal hospitals, grooming services, kennels or stables.  
Arcade or building devoted to general amusement or entertaining.  
Auctioneers and common criers.  
Auditorium, arena or coliseum with a maximum seating capacity less than 10,000 persons and open to the public.  
Auto repair, engine repair of any type.  
Automobile driving schools.  
Barbershops, beauty parlors and hairdressing establishments, schools and services.  
Bicycle repair.  
Bid or building reporting service.  
Billiards or pool.  
Bill poster or distributor.  
Blacksmith or wheelwright.  
Booking agents or concert managers.  
Bookkeeper, public.  
Bottle exchanges.  
Bowling alley.  
Brokers and commission merchants other than real estate or financial brokers.  
Business and office machine repair.  
Business research and consulting services.  
Buyers, gold and silver.  
Cable television.  
Chartered clubs. Licensee hereunder may without additional license operate service of retail merchant and restaurant. The term "chartered club" means any nonprofit corporation or association which is the owner, lessee or occupant of an establishment operated solely for objects of a national, social, patriotic, political or athletic nature or the like, but not for pecuniary gain, the advantages of which belong to all the members; the term shall also mean the establishment so operated.  
Child care attendants or schools.  
Cleaning chimneys, furnaces.  
Clinical laboratories.  
Clothes, hats, carpets or rugs, repair of.  
Collection agents or agencies.  
Commercial photography, art or graphics.~~



~~Commercial sports.~~  
~~Computer service operated for compensation.~~  
~~Correspondence establishments or bureaus.~~  
~~Dance halls, except restaurants licensed to serve food and beverages having a dance floor with an area not exceeding ten percent (10%) of the total floor area of the establishment and for which no admission is charged.~~  
~~Dance studios and schools.~~  
~~Data processing, computer and systems development services.~~  
~~Day nursery (other than foster homes).~~  
~~Detectives and watchmen. Each person shall be registered by name and service with the county chief of police.~~  
~~Developing or enlarging photographs.~~  
~~Dog or water raceway.~~  
~~Drafting services.~~  
~~Drive-in theaters.~~  
~~Engraving.~~  
~~Eradication or extermination of rats, mice, termites, vermin or bugs.~~  
~~Erecting, installing, removing or storing awnings.~~  
~~Freight traffic bureau or agency.~~  
~~Fumigating or disinfecting.~~  
~~Funeral services and crematories.~~  
~~Furnishing clean diapers.~~  
~~Furnishing closed circuit musical entertainment.~~  
~~Furnishing closed circuit television entertainment.~~  
~~Furnishing house cleaning service.~~  
~~Furnishing janitor service.~~  
~~Furnishing labor service.~~  
~~Furnishing statistical service.~~  
~~Furniture, upholstering, repair of.~~  
~~Gardens.~~  
~~Golf driving range.~~  
~~Gunsmith, gun repairing.~~  
~~Hauling of sand, gravel or dirt.~~  
~~Hauling or transfer, not in connection with taxicab business.~~  
~~Holding companies, including holding company for mass media communications.~~  
~~Hotels, motels, tourist courts, boarding and rooming houses, trailer parks, campsites, and other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty (30) consecutive days.~~  
~~Information bureaus.~~  
~~Instructors, tutors, schools and studios of music, ceramics, art, sewing, sports and the like.~~  
~~Interior decorating.~~  
~~Job printer, printing shop, bookbinding, duplicating processes.~~  
~~Laundry, cleaning and garment services including laundries, dry cleaners, linen supply, diaper service, coin-operated laundries and carpet and upholstery cleaning.~~  
~~Locksmith.~~  
~~Machine shop, boiler shop.~~  
~~Mailing, messenger and correspondent services.~~  
~~Marinas and boat landings.~~  
~~Mattresses, repair of.~~  
~~Miniature golf.~~  
~~Motor vehicle transportation of passengers.~~  
~~Movie theaters.~~  
~~Music teacher.~~  
~~Newspaper delivery service.~~

Nickel plating, chromizing and electroplating.  
Nurses and physicians registries.  
Nursing and personal care facilities including nursing homes, convalescent homes, homes for the retarded, old age homes and rest homes.  
Operating a scalp treating establishment.  
Packing, erating, shipping, hauling or moving goods or chattels for others.  
Paint shop, other than contractor.  
Parcel delivery services.  
Parking lots, public garages and valet parking.  
Parks, athletic fields.  
Personnel services, labor agents and employment bureaus.  
Photographers and photographic services; the license tax on photographers with no regularly established place of business in the state shall not exceed thirty dollars (\$30.00).  
Piano tuning.  
Picture framing and gilding.  
Porter services.  
Press clipping services.  
Private hospitals.  
Private schools (other than religious and nonprofit).  
Promotional agents or agencies.  
Protective agent or agency.  
Public relations counselor.  
Publicity service, furnisher of; booking agent, concert manager.  
Radio engineer.  
Radios, televisions, refrigerators, electrical appliances, home appliances, repair of.  
Realty multiple listing services.  
Recorder of proceedings in any court, commission or other organization.  
Refrigeration engineer.  
Renting airplanes.  
Renting or leasing any items of tangible personal property.  
Renting bicycles.  
Renting or furnishing automatic washing machines.  
Renting wall signs or billboards.  
Reproduction services.  
Reweaving.  
Riding academy.  
Rifle ranges or shooting galleries, except those operated by private or nonprofit gun clubs.  
Road machines, farm machinery, repair of.  
Rug cleaning.  
Sales agent or agency.  
Saws, tools, repair of.  
Scales, repair of.  
Scientific research and development service.  
Sculptor.  
Secretarial service.  
Septic tank cleaning.  
Shades, repair of.  
Shoe repair, shoe shine and hat repair shops.  
Sightseeing carriers.  
Sign painting.  
Skating rink.  
Stenographer, public.  
Storage, all types.  
Supplying clean linen, coats, aprons, towels.

~~Swimming pools open to the public.  
Tabulating service.  
Tax consultant.  
Taxicabs.  
Taxidermist.  
Telephone answering service.  
Theaters.  
Theatrical performances.  
Theatrical performers, bands and orchestras.  
Tire repair.  
Title abstract company.  
Title insurance company.  
Towing services.  
Translator of foreign languages.  
Transportation consultant.  
Transportation services including buses and taxis.  
Travel bureaus or tour agents.  
Tree surgeons, trimmers and removal services.  
Turkish, Roman or other like baths or parlors.  
U-drive it firm or business.  
Umbrellas, harnesses, leather goods, repair of.  
Undertaker, embalmer.  
Vehicle title service.  
Vehicular advertising, electric advertising, bus advertising, commercial advertising.  
Wake-up services.  
Washing, waxing, auto; cleaning of automobiles.  
Watches, clocks, repair of.  
Welding shop.~~

~~Persons accepting or offering to accept or place orders, which such person will deliver at a later date, for the sale of medicines, perfumes, salves, liniments, cosmetics, cookware, plastic wares, brushes, books, magazines, vacuum cleaners or any other merchandise and not having a regular place of business in the county but who sell or offer to sell from house to house, or at parties or meetings arranged for that purpose.~~

~~All other similar personal service, business service, amusement service or repair service, occupations, trades or businesses not included herein and not otherwise taxed by this chapter.~~

(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; Ord. 98-A(1), 8-5-98; Ord. 00-8(1), 10-11-00; Ord. 17-8(1), adopted 6-14-17, effective 8-1-17)

State law reference-Va. Code §§ 58.1-3706, ~~58.1-3727~~; 23 VAC 10-500-500.

## **Sec. 8-~~713~~ 617 Retailers or retail merchants.**

~~Each person engaged as retailer or retail merchant shall be subject to the license tax, and other provisions, set forth herein:~~

A. ~~Except as provided in subsection (A) and in Virginia Code § 58.1-3706(E), e~~Each person engaged as a retailer or retail merchant ~~shall be~~ is subject to a license tax of ~~twenty cents (\$0.20) for each one hundred dollars (\$100.00)~~ of gross receipts, ~~other than as provided in subsection (B) herein.~~

~~B.~~ A. Direct retail sales; lower rate. Each person engaged as a retailer or retail merchant ~~shall be~~ is subject to a license tax of ~~ten cents (\$0.10) for each one hundred dollars (\$100.00)~~ of gross receipts for direct retail sales.

B. Direct retail sale defined. For purposes of this section, a “direct retail sale” is ~~defined as~~ 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.

C. ~~Retailers or retail merchants include, but are not limited to, the following:~~

~~Aircraft or aircraft parts.  
Alcoholic beverages.  
Antiques.  
Auto accessory, tire, battery.  
Automobile graveyards.  
Auto sales, motor vehicle dealers.  
Bakeries, caterers.  
Bicycles.  
Boats, motors.  
Books, stationery.  
Building materials.  
Candy, nut stores.  
Cigar, tobacco stands, newsstands.  
Confectionery.  
Custom tailor.  
Dairy products.  
Delicatessen.  
Department stores.  
Drapery, curtain, upholstery.  
Drugs.  
Dry goods stores.  
Eggs, poultry.  
Family clothing.  
Farm equipment.  
Filling stations.  
Firearms.  
Fish, seafood market.  
Floor covering.  
Florists.  
Fruit stores, vegetable markets.  
Fuel, ice.  
Furniture.  
Furriers.  
Garden supplies.  
General stores.  
Gift, novelty, souvenir.  
Grocery.  
Hardware.  
Heating, plumbing, electrical equipment.  
Hog, grain, feed, seed.  
Hosiery.  
Jewelry.  
Junk or secondhand merchandise.  
Lightning rods.  
Luggage.  
Lumber goods.  
Meat markets.  
Men's and boy's clothing.~~

~~Millinery.  
Motorecycle.  
Musical instrument.  
Office, store, appliance supply.  
Optical.  
Other clothing.  
Paint, glass, wallpaper.  
Photographic, supply, equipment.  
Radio, television or household appliances.  
Restaurants, eating places, nightclubs.  
Secondhand stores, other than junk.  
Scientific, medical supplies.  
Shoes.  
Soda fountain.  
Sporting goods.  
Used cars.  
Variety stores.  
Workmen's clothing.~~

~~All other retail stores and retail merchants' occupations, businesses or trades not included herein and not otherwise taxed by this chapter article.~~

~~D. In any case in which the Virginia Department of Mines, Minerals and Energy determines that the weekly U.S. Retail Gasoline price (regular grade) for PADD 1C (Petroleum Administration for Defense District—Lower Atlantic Region) has increased by 20% or greater in any one week period over the immediately preceding one week period and does not fall below the increased rate for at least 28 consecutive days immediately following the week of such increase, then, notwithstanding any tax rate on retailers imposed by this chapter article, the gross receipts taxes on fuel sales of a gas retailer made in the following license year shall not exceed 110% of the gross receipts taxes on fuel sales made by such retailer in the license year of such increase. For license years beginning on or after January 1, 2006, every gas retailer shall maintain separate records for fuel sales and nonfuel sales and shall make such records available upon request by the local tax official.~~

~~The provisions of this subsection shall not apply to any person or entity (i) not conducting business as a gas retailer in the county the entire license year immediately preceding the license year of such increase or (ii) that was subject to a license fee in the county pursuant to Virginia Code § 58.1-3703 for the license year immediately preceding the license year of such increase.~~

~~The Virginia Department of Mines, Minerals and Energy shall determine annually if such increase has occurred and remained in effect for such 28-day period.~~

~~For purposes of this subsection, the following definitions shall apply:~~

- ~~1. "Fuel sale" or "fuel sales" shall mean retail sales of alternative fuel, blended fuel, diesel fuel, gasohol, or gasoline, as such terms are defined in Virginia Code § 58.1-2201.~~
- ~~2. "Gas retailer" means a person or entity engaged in business as a retailer offering to sell at retail on a daily basis alternative fuel, blended fuel, diesel fuel, gasohol, or gasoline, as such terms are defined in Virginia Code § 58.1-2201.~~

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

~~State law reference-Va. Code §§ 58.1-3703, 58.1-3706(A)(2).~~

**Sec. 8-~~714~~ 618 Wholesalers or wholesale merchants.**

~~Each person engaged as a wholesaler or wholesale merchant shall be subject to the license tax, and other provisions, set forth herein:~~

~~A. Except as provided in Virginia Code § 58.1-3703(C) paragraph (B), each person engaged as a wholesaler or wholesale merchant shall be is subject to a license tax of five cents (\$0.05) for each one hundred dollars (\$100.00) of purchases gross receipts.~~

~~B. The following shall not be subject to the license tax imposed pursuant to paragraph (A):~~

- ~~1. A manufacturer that sells goods, wares and merchandise at wholesale at the place of manufacture.~~
- ~~2. A wholesaler that sells goods, wares and merchandise to other persons for resale, unless such wholesaler has a definite place of business in the county.~~

~~C. Wholesalers or wholesale merchants include, but are not limited to, the following:~~

~~Alcoholic beverages.  
Automotive.  
Chemicals.  
Clothing, furnishings.  
Coal, coke.  
Commission merchants (who take title, others classed as brokers).  
Drugs.  
Dry goods.  
Electrical, plumbing goods.  
Firm products or supplies.  
Furniture and house furnishings.  
Groceries and foods.  
Hardware.  
Jewelry.  
Livestock dealer.  
Lumber, paint and construction materials.  
Machinery, equipment and supplies.  
Metals and metal work.  
Other goods, wares, merchandise.  
Paper and paper products.  
Petroleum and petroleum products.  
Soft drinks.  
Sporting goods.  
Tobacco and tobacco products (except leaf tobacco).  
Waste materials.~~

~~All other wholesale merchants' businesses, occupations or trades not included herein and not otherwise taxed by this chapter.~~

(3-15-73, § 56; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-69; Code 1988, § 11-69; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3716.

**Sec. 8-~~715~~ 619 Renting of houses, apartments, or commercial property.**

~~Each person, as principal, engaged in the business of renting houses, apartments or commercial property in the county shall be subject to the license tax, and other provisions, set forth herein:~~

~~A. Each person engaged in the business of renting houses, apartments or commercial property in the county~~ County shall be ~~is~~ subject to a license tax of ~~twenty cents (\$0.20) for each one hundred dollars (\$100.00)~~ of gross receipts from the rental of all commercial establishments, apartment units, or dwelling units. ~~B. For purposes of this chapter section, the following definitions shall apply:~~

~~1A. Business of renting houses and apartments defined. The term “b~~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 thirty (30) consecutive days.

~~2B. Dwelling units defined. The term “d~~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; Ord. 98-A(1), 8-5-98; Ord 17-8(1), adopted 6-14-17, effective 8-1-17)

State law reference-Va. Code § ~~58.1-3700~~ § 58.1-3703(C)(7).

**Sec. 8-~~716~~ 620 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~~ County shall be ~~is~~ subject to a license tax of three cents (~~\$0.03~~) per ~~each one hundred dollars (\$100.00)~~ of ~~such the~~ federal funds received in payment of ~~such the~~ contracts upon documentation provided by ~~such the~~ person, firm, or corporation to the ~~director of finance~~ Director of Finance confirming the applicability of this ~~subsection.~~

(Ord. 16-8(1), 7-13-16)

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

**Article 2. Other Licenses**

**Sec. 8-~~800~~ 600 Alcoholic beverages.**

Pursuant to and subject to Virginia Code § 4.1-205, a County license tax is hereby imposed on persons licensed by the Virginia Alcoholic Beverage Control Board to manufacture, bottle, or sell alcoholic beverages in the County, except for temporary licenses authorized by Virginia Code § 4.1-211. Each person engaged in the following alcoholic beverage businesses shall be subject to the applicable license tax, and other provisions, set forth herein:

A. Tax rates. The following annual tax rates shall apply:

1. Distiller’s license. For each distiller’s license, if more than 5,000 gallons but not more than 36,000 gallons manufactured during such year, ~~seven hundred fifty dollars (\$750.00)~~; if more than 36,000 gallons manufactured during such year, ~~one thousand dollars (\$1,000.00)~~; and no

license shall be required for any person who manufactures not more than ~~five thousand~~ (5,000) gallons of alcohol or spirits or both during the license year.

2. Winery license. For each winery license, ~~fifty dollars~~ (\$50.00).
  3. Brewery license. For each brewery license, if not more than 500 barrels of beer manufactured during the year in which the license is granted, ~~two hundred fifty dollars~~ (\$250.00), and if more than 500 barrels of beer manufactured during the year in which the license is granted, ~~one thousand dollars~~ (\$1,000.00).
  4. Beer bottler's license. For each beer bottler's license, ~~five hundred dollars~~ (\$500.00).
  5. Wholesale beer license. For each wholesale beer distributor license, ~~seventy five dollars~~ (\$75.00).
  6. Wholesale wine license. For each wholesale wine distributor license, ~~fifty dollars~~ (\$50.00).
  7. Retail wine and beer license. For each retail on-premises wine and beer license for a hotel, restaurant, or club, and for each retail off-premises wine and beer license, ~~thirty seven dollars and fifty cents~~ (\$37.50).
  8. Retail beer license. For each retail on-premises beer license for a hotel, restaurant or club, and for each retail off-premises beer license, ~~twenty five dollars~~ (\$25.00).
  9. Fruit distiller's license. For each fruit distiller's license, ~~five hundred dollars~~ (\$500.00).
  10. Mixed beverage restaurant license. ~~In addition to the foregoing f~~For each mixed beverage restaurant license, including restaurants located on the premises of and operated by hotels or motels, or other persons issued to a hotel, restaurant or club for the sale of mixed alcoholic beverages, as defined in Title 4.1 of the Code of Virginia, and acts amendatory thereto, the tax shall be:
    - (a) ~~two hundred dollars~~ (\$200.00) for areas seating ~~fifty~~ (50) to ~~one hundred~~ (100) persons;
    - (b) ~~three hundred fifty dollars~~ (\$350.00) for areas seating ~~one hundred~~ (100) to ~~one hundred fifty~~ 150 persons;
    - (c) ~~five hundred dollars~~ (\$500.00) for areas seating more than ~~one hundred fifty persons~~ (150+); and
    - (d) ~~three hundred fifty dollars~~ (\$350.00) for private, nonprofit clubs operating a restaurant located on the premises of those clubs.
- B. ~~For purposes of this section, the term "beer" includes porter, ale, stout and other malt beverages, but not vinous beverages.~~
- C. State license required for County license to issue. No County license shall be issued pursuant to this chapter to any person ~~under the provisions of this section unless the applicant therefor who does not holds at the same time, or secure simultaneously procures, a the proper s~~State license from the alcoholic beverage control board.
- C. Beer defined. For purposes of this section, the term "beer" is defined as it is in Virginia Code § 4.1-100.



~~D. All dining rooms, restaurants, lunchrooms and club rooms, wherein the beverages defined in this section are sold for consumption on the premises, shall at all times be open to inspection by the state police and the police authorities of the county. Any store, room or other building from which deliveries are made either at wholesale or retail by bottlers, wholesalers or retailers shall at all times be open to the inspection of state police and the police authorities of the county.~~

(3-15-73, § 25; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-27; Code 1988, § 11-27; Ord. 98-A(1), 8-5-98; Ord. 14-8(1), 9-3-14; Ord. 15-8(1), 7-1-15; Ord. 16-8(1), 7-13-16)

State law reference-Va. Code §§ 4.1-205, 4.1-233.

**Sec. 8-801 Going-out-of-business sales.**

Any person who is advertising or conducting a sale for the purpose of discontinuing a retail business, or is modifying the word “sale” in any advertisement with the words “going out of business” or any other words which tend to insinuate that the retail business is to be discontinued and the merchandise liquidated, must first obtain a special sale permit from the Director of Finance pursuant to Virginia Code § 18.2-223, and must comply with Virginia Code § 18.2-224. The fee for each special sale permit is \$65.00.

State law reference-Va. Code § 18.2-223 and § 18.2-224.

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. Dill	_____	_____
Mr. Gallaway	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Palmer	_____	_____
Mr. Randolph	_____	_____