§ 36-126.6 (b)(1) COMPLIANCE WITH ZONING REGULATIONS.

No license shall be issued by the Commissioner of the Revenue for the conduct of any business upon any vacant lot or in any building in the city, unless and until the applicant for the license shall present a certificate of occupancy furnished by the building inspector of the city to the effect that the proposed use of said premises is not a violation of the provisions of the city zoning ordinance.

§ 36-126.6 (b)(4) EXISTING BUSINESSES.

All persons liable for the payment of a license tax under the provisions of this article shall make application therefore to the Commissioner of the Revenue. The Commissioner shall furnish the necessary forms which shall be properly and fully executed by the applicant and shall contain such information as may be required by the Commissioner. In cases where the license tax is based upon gross receipts or purchases of the business or occupation to be licensed, the Commissioner shall require a sworn statement from the applicant of the amount of such gross receipts or purchases during the preceding year, except in the case of a beginner as hereinafter defined. The Commissioner shall assess such applicant, or the person of whom the license is required, with the license tax required by this article.

§ 36-126.6 (b)(5) NEW BUSINESSES.

Every person beginning a business, profession, trade or occupation is subject to a license tax under the provisions of this article and which is based in whole or in part on gross receipts or purchases, shall estimate the amount of gross receipts he will receive or the amount of purchases he will 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 upon such estimate. Any person who has not been in business for one full license period when making application for a license shall be considered as a beginner and the amount of his license tax for the then current year shall be computed accordingly. Whenever a license tax is so computed upon the estimated gross receipts or estimated purchases, any erroneous estimate shall be subject to correction, and the Commissioner of the Revenue shall assess such person for any additional license tax found to be due after the end of that license year, and in the case of an overestimate the taxpayer shall be entitled to a credit upon his license tax payable the following year.

§ 36-126.6 (c)(2) DUE DATES.

Any person beginning a business, employment or profession after January 1, unless otherwise stated, shall first file with the Commissioner of the Revenue an application for a license covering such business, employment or profession and the license tax shall be paid to the Billings and Collections division within thirty (30) days of beginning business or May 1, whichever is later. Any person conducting any licensable business, employment or profession on or before the first day of January of any year shall file the license application with the Commissioner of the Revenue on or before May 1 of such year and the license tax shall be paid to the Billings and Collections division on or before May 1.

§ 36-126.7 (a) GROSS RECEIPTS.

Gross receipts means the whole, entire, total receipts attributable to the licensed privilege, without deduction, except as may be limited by the provisions of Virginia Code Section 58.1-3703, or successor section, and this article.

§ 36-126.25 (c) PURCHASES.

Purchases shall mean the cost of goods, wares and merchandise received for sale at each definite place of business of a wholesale merchant. The term shall include the cost of manufacture of such goods, wares and merchandise manufactured by any wholesaler or wholesale merchant and sold or offered for sale as merchandise.

BUSINESS LICENSE TAX RATES

Gross Receipts/Purchases $10,000 and less.....No Fee License

Gross Receipts/Purchases $10,001 - $50,000.....$30.00 Flat Fee License

Gross Receipts/Purchases $50,001 - $100,000.....$50.00 Flat Fee License

Gross Receipts/Purchases $100,001 and greater.....See Schedule Below

01 - RETAIL MERCHANT – 20¢ per $100 of gross receipts
02- WHOLESALE MERCHANT - $20.00 plus 28¢ per $100 of gross purchases
03- FINANCIAL, REAL ESTATE and PROFESSIONAL SERVICES - 58¢ per $100 of gross receipts
04- CONTRACTORS - 16¢ per $100 of gross receipts
05- REPAIR, PERSONAL, BUSINESS and OTHER SERVICES - 36¢ per $100 of gross receipts