

**BUSINESS OR PROFESSIONAL LICENSE
LICENSE YEAR JANUARY 1st to DECEMBER 31st**

Check the instruction sheet to determine which category describes the license you require. Your business may require more than one type of license. Find below the category and method of computing the tax. State the category and indicate your **gross receipts** in the appropriate section on the application blank and return to this office not later than **March 1st**, accompanied with the amount of tax prescribed. You will be issued a Town License on a separate form.

The calculation of gross receipts, for the purposes of the business or professional license must be on either a cash or accrual basis, determined by your accounting system. The next preceding year shall normally be the preceding calendar year, January 1, to December 31, or other 12 month period. Whichever choice is made, it must be indicated and must be used consistently thereafter.

CATEGORY 00001: RETAIL SALES

The license tax imposed on a person engaged in retail sales is seventeen cents (17¢) per one hundred dollars of gross receipts, but not less than thirty dollars (\$30) **with exception that the tax on peddlers or itinerant vendors shall not be less than \$250 or \$500, dependent on the type of activity being performed**

CATEGORY 00002: CONTRACTORS

The license tax imposed upon a person engaged in contracting is thirteen cents (13¢) per one hundred dollars of gross receipts, but not less than thirty dollars (\$30). Gross receipts for contractors whose office is not located in the corporate limits of the Town of Wytheville shall be based on work performed within the corporate limits, subject to the limitations as stated in Section 58.1-3715 of the Code of Virginia 1997, as amended.

CATEGORY 00003: FINANCIAL, REAL ESTATE AND PROFESSIONAL SERVICES

The local license taxes imposed on a person engaged in a financial, real estate, or professional service is thirty-five cents (35¢) per one hundred dollars of gross receipts, but not less than thirty dollars (\$30).

CATEGORY 00004: REPAIR, PERSONAL, BUSINESS AND OTHER SERVICES

The local license imposed on a person engaged in a repair, personal or business service or any other business or occupation is twenty-five cents (25¢) per one hundred dollars of gross receipts, but not less than thirty dollars (\$30).

CATEGORY 00005: HOME OCCUPATION

The local license imposed on a person engaged in a home occupation (See Ord. No. 817) is twenty-five cents (25¢) per one hundred dollars of gross receipts, but not less than thirty dollars (\$30).

The local license tax imposed on a person defined as a direct seller is twenty cents (20¢) per one hundred dollars of retail sales. Such license tax shall not be imposed unless the total sales of such seller exceed \$4,000 per year. All gross receipts are taxable if a direct seller's sales exceed \$4,000 annually, with no minimum license.

CATEGORY 00006: WHOLESALE MERCHANTS

All wholesale merchants shall pay an annual license tax equal to five cents (5¢) per one hundred dollars (\$100) of purchases.

Where a merchant conducts both a wholesale and a retail business, that person may elect to pay separate license taxes on the wholesale and retail parts of the business; provided, however, that any wholesale merchant who desires to do a retail business as well, may elect to do so under a retailer's license by paying the license taxes as a retailer on both the retail and wholesale business.

CATEGORY 00025: TELECOMMUNICATION

All persons engaged in the business of providing telephonic communications in the town shall pay for the privilege an annual license tax equal to one-half of one percent (1/2 OF 1%) of the gross receipts during the preceding calendar or fiscal year from local telephone exchange service, including flat-rate service and message-rate service, but excluding long-distance telephone calls.

COIN MACHINE OPERATORS

Coin machine operators may be licensed under one or both of the following methods:

1. Local license tax imposed on coin machine operators of machines which vend goods, wares, merchandise, postage stamps or provide a service only is seventeen cents (17¢) per one hundred dollars (\$100) of gross receipts, but not less than thirty dollars (\$30). **CATEGORY 00007**
2. Local license tax imposed on coin machine operators of machines, which do not vend goods, wares, merchandise, postage stamps or not providing a service shall be twenty dollars (\$20) per machine in an amount not exceeding two hundred dollars (\$200) **CATEGORY 00008**. In addition a tax based on gross receipts actually received at the rate of twenty-five cents (25¢) per one hundred dollars (\$100) but not less than thirty dollars (\$30) must be paid on such machines **CATEGORY 00009**.

Category: **ALCOHOLIC BEVERAGES**

Retail on premises beer only license	\$37.50 per annum. CATEGORY 00010
Retail on premises wine and beer license	\$37.50 per annum. CATEGORY 00017
Retail off premises wine and/or beer license	\$37.50 per annum. CATEGORY 00018
Retail on and off premises wine and/or beer license	\$75.00 per annum. CATEGORY 00011

Category: **MIXED BEVERAGES**

Persons operating restaurants, including restaurants located on premises of and operated by hotels or motels:

- 1) Two hundred dollars per annum for each restaurant with seating capacity at tables for fifty to one hundred persons; **CATEGORY 00012**
- 2) Three hundred fifty dollars per annum for each restaurant with a seating capacity at tables for more than one hundred but not seating capacity at tables for more than one hundred but not more than one hundred fifty persons; **CATEGORY 00013**
- 3) Five hundred dollars per annum for each restaurant with a seating capacity at tables for more than one hundred fifty persons; **CATEGORY 00014**
- 4) Five hundred dollars per annum for each caterer; **CATEGORY 00015** and
- 5) Mixed beverage special events licenses, ten dollars for each day of each event **CATEGORY 00016**.

BEER CAN BE SOLD 7 DAYS A WEEK BUT NOT BETWEEN THE HOURS OF 2 A.M. AND 6 A.M.