



Business License Tax Rates Schedule

Flat Fee Schedule:

- Annual gross receipts up to and including \$50,000 \$30.00
- Annual gross receipts of \$50,001 up to and including \$100,000 \$50.00
- Gross receipts greater than \$100,000 use the business tax rate below.

Business Tax Rates (GR \$100,001 plus):

- Amusements \$.36 per \$100
- Builder & Developer \$.05 per \$100
- Business & Personal Service \$.21 per \$100
- Massage Therapy \$.21 per \$100
- Contractors (**Requires VA state Contractor’s license and workman’s comp**) \$.13 per \$100
- Federal Research and Development \$.03 per \$100
- Hotel/Motels, Lodging (Requires Monthly Transient Occupancy Tax) \$.26 per \$100
- Money Lenders \$.20 per \$100
- Professional Service \$.40 per \$100
- Real Estate Brokers \$.40 per \$100
- Repair Service, Retail \$.13 per \$100
- Restaurants and Delis (Requires Monthly Meals Tax) \$.13 per \$100
- Telephone 1/2 of 1 %
- Wholesale Merchant (Gross Purchases) \$.05 per \$100

Alcoholic Beverages:

- Wholesale beer \$25.00
- Retail on premise beer/wine \$37.50
- Retail off premise beer/wine \$37.50
- Retail on and off premises beer/wine \$75.00
- Banquet license \$5.00/day

Alcoholic Mixed Beverages:

- 0 – 100 seating \$200.00
- 100 – 150 seating \$350.00
- 150 or more seating \$500.00

Coin Operated Machines Tax Rates Schedule

Business Tax Rates:

- Annual gross receipts up to and including \$50,000 \$30.00
- Annual gross receipts of \$50,001 up to and including \$100,000 \$50.00
- Gross receipts greater than \$100,000 \$.36 per \$100

Flat Fee per number of machines:

- 3 to 10 machines \$20.00 per machine
- 10 or more machines \$200.00 for all machines