



# 2009 Annual Business License

**Town of Kilmarnock**  
514 N. Main St. - PO Box 1357  
Kilmarnock, VA 22482-1357  
804-435-1552  
www.kilmarnockva.com

Business License will not be issued until this application is completed and returned to the Town Office fully executed. License Tax is due between January 1 and March 1. A penalty of 10 % will become due after March 1 for failure to pay the license tax. Beginning July 1, 8% interest will be added monthly for delinquent license taxes.

Name of Firm or Business \_\_\_\_\_ Phone \_\_\_\_\_

Trading As \_\_\_\_\_ FEIN or SS # \_\_\_\_\_

Address (street) \_\_\_\_\_ Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Type of Business: \_\_\_\_\_

Web Address \_\_\_\_\_ E-Mail \_\_\_\_\_

Print Name: Principal/Owner \_\_\_\_\_ Local Manager/Officer \_\_\_\_\_

Signature of Applicant \_\_\_\_\_

**NOTE: FIGURE TOTAL TAX DUE USING GROSS RECEIPTS AND RATE OF TAXATION AND**  
**(1) IF THIS AMOUNT IS MORE THAN \$30.00, PLEASE PAY CALCULATED AMOUNT OR**  
**(2) IF THIS AMOUNT IS LESS THAN \$30.00, PLEASE PAY THE MINIMUM LICENSE FEE OF \$30.00.**

**GROSS RECEIPTS (As Defined  
by Sec. 42-143 of the Kilmarnock  
Town Code)**

**RATE OF TAXATION  
/100**

**TOTAL TAX DUE**

(1) \_\_\_\_\_ **Multiply Gross Receipts**  
by \_\_\_\_\_ **OR**

(2) **BASE LICENSE FEE** ----- **\$30.00**

## **IMPORTANT NOTICE**

Tax is based on the Gross Receipts for the preceding year from any business, profession or trade and includes fees, commissions, brokerage charges, discounts, sales and services. (See Section 42-143 for full definition).

False information that appears above for use in determining applicable taxes will be subject to a fine of not less than \$10.00, nor more than \$1,000.00. The Treasurer reserves the right to order audits of individuals and/or firms required to complete this form. If the audit demonstrates misrepresentation of Gross Receipts the auditor's estimate of Gross Receipts plus the cost of the audit and any penalties or late fees will be charged to the auditee and become due immediately.

For Office Use Only: License # \_\_\_\_\_

Sec.42-148. License fee

Every person or business subject to licensure under this article shall be assessed and required to pay annually:

- (1) A fee for the issuance of such license in the amount of \$30.00; or
- (2) Except as may be otherwise provided in Code of Virginia, §§ 58.1-3712, 58.1-3712.1 and 58.1-3713, every such person or business with annual gross receipts of such persons includable as provided in this article at a rate set forth below for the class of enterprise listed if such tax exceeds the amount of \$30.00.
- (3) In instances where the tax is less than \$30.00 as figured on gross receipts using rates set forth below, the Town shall impose a fee of \$30.00. In instances where the tax is more than \$30.00 as figured on gross receipts using rates set forth below, the Town will collect the tax.

<i>Agencies and agents</i>	
Commission, per \$100.00 gross receipts	\$ 0.35
Employment agency, per \$100.00 gross receipts	0.35
House-to-house, per \$100.00 gross receipts	0.35
Investments, stock, etc., per \$100.00 gross receipts	0.35
Mortgage and loan companies, per \$100.00 gross receipts	0.35
Pawn, per \$100.00 gross receipts	0.35
Real estate, per \$100.00 gross receipts	0.35
<i>Amusements</i>	
Bowling alleys, per \$100.00 gross receipts	\$ 0.12
Carnivals	1,000.00
Coin-operated machines, per machine	12.00
Motion picture theaters, per \$100.00 gross receipts	0.12
Poolrooms, plus \$6.00 each additional table	35.00
Tent shows, circuses, etc., per day	35.00
<i>Professions</i>	
Accountants, per \$100.00 gross receipts	\$ 0.35
Architects, per \$100.00 gross receipts	0.35
Attorneys, per \$100.00 gross receipts	0.35
Dentists, per \$100.00 gross receipts	0.35
Physicians, per \$100.00 gross receipts	0.35
Optometrists, per \$100.00 gross receipts	0.35
<i>Services and trades</i>	
Auctions, per day	\$ 35.00
Barbershops, per \$100.00 gross receipts	0.18
Beauty shops, per \$100.00 gross receipts	0.18
Plus, per operator	6.00
<i>Contractors</i>	
General, per \$100.00 gross receipts	\$ 0.12
Bricklaying, per \$100.00 gross receipts	0.12
Electrical, per \$100.00 gross receipts	0.12
Heating and air conditioning, per \$100.00 gross receipts	0.12
Painting, per \$100.00 gross receipts	0.12
Plumbing, per \$100.00 gross receipts	0.12
Dry cleaners, per \$100.00 gross receipts	0.18
Funeral homes, per \$100.00 gross receipts	0.35
Hotels and motels, per \$100.00 gross receipts	0.12
Laundromats, per \$100.00 gross receipts	0.18
Nursing homes/assisted living, per \$100.00 gross receipts	0.12
<i>Photographers</i>	
Nonresident, per day	12.00
Resident, per \$100.00 gross receipts	0.12
Printing office, per \$100.00 gross receipts	0.35
Repair shops, per \$100.00 gross receipts	0.12
Auto, per \$100.00 gross receipts	0.12
Body and fender, per \$100.00 gross receipts	0.12
Clocks and watches, per \$100.00 gross receipts	0.12
Electrical, per \$100.00 gross receipts	0.12
Equipment fixtures and appliances, per \$100.00 gross receipts	0.12
Radio and televisions, per \$100.00 gross receipts	0.12
Shoe, per \$100.00 gross receipts	0.12
Retail merchants, per \$100.00 gross receipts	0.12
Small loan office, per \$100.00 gross receipts	0.18
Termite, per \$100.00 gross receipts	0.12
<i>Utilities</i>	
Cable TV	30.00
Electric and power, percentage of gross receipts	0.50
Telephone percentage of gross receipts	0.50
Wholesale distributors, per \$100.00 purchases-receipts	0.023