# TOWN OF SMITHFIELD BUSINESS LICENSE FOR 20_____

P.O. BOX 246
SMITHFIELD, VIRGINIA 23431

LICENSE NO.____________

PHONE 757-365-4200

The undersigned applicant hereby applies for a license to conduct the following trade, occupation, profession, business and business transaction as listed:

Business Category (See back): ______________________________beginning ________________20____

Applicant: ______________________________

Address: ______________________________

Phone #: Work ______________ Cell ______________ E-Mail (Optional) ______________

Trading as: ______________________________

Fed I.D. or Social Security Number

Address of activity: ______________________________

The trades, occupations, professions, business and business transactions for which a license is desired are indicated by the extension of taxes as follows:

| | BASIS | TAX |
|---|---|---|
| Who was in business throughout 20____<br><br>Gross receipts or purchases for 20____ (Applicant's records) | $ | $ |
| Who began after January 1, 20____<br><br>Estimated gross receipts or purchases for 20____ | $ | $ |
| Alcoholic Beverages | $ | $ |
| Total Taxes prescribed by Law | | $ |
| Penalties | | $ |
| Interest | | $ |
| Total taxes, penalties, interest and fees | | $ |

OATH: I, the undersigned applicant, do swear (or affirm) that the foregoing figures and statements are true and correct to the best of my knowledge and belief.

______________________________ SIGNATURE OF APPLICANT

______________________________ TITLE

DATE ______________________________, 20 ________

______________________________ SIGNATURE OF TREASURER'S OFFICE

**MAIL ALL 3 COPIES BACK FOR SIGNATURE OF TREASURER'S OFFICE AND LICENSE NUMBER.**

# INFORMATION

**Sec. 10-5** All license taxes payable under this chapter shall be due and payable on January 15 of each year, and, if not paid by April 15 of the year for which assessed, a penalty of 10% of the amount of the license tax shall be imposed and interest in the amount of 10% per annum on the unpaid balance of the tax shall be charged; provided, that the trade, avocation, occupation, profession, employment, business transaction or calling is one which is being engaged in, or conducted, on January 1 of that year. If, after January 1 of any year the activity is begun, the person beginning the same shall obtain his license and pay the tax when beginning business. **A copy of your tax return showing gross sales is required.**
**NO REFUND ON MINIMUM BUSINESS LICENSE OF $30 OF ANY CATEGORY.**

**Sec. 10-18** **ALCOHOLIC BEVERAGES-RETAIL**

| | |
|---|---|
| Each mixed alcoholic beverage license | |
| Seating capacity up to 100 persons | 200.00 |
| Seating capacity for more than 100 not more than 150 persons | 350.00 |
| Seating capacity for more than 150 persons | 500.00 |
| Each On premise beer license | 25.00 |
| Each Off premise beer license | 25.00 |
| Each Off premise wine and beer license | 37.50 |
| Each On and Off premise wine and beer license | 75.00 |

**Sec. 10-19** **TELEPHONE OR TELEGRAPH CO.** —The license tax on each telephone or telegraph company shall be 1/2 of 1% of gross receipts, except that charges for long distance telephone calls shall not be considered as a part of such gross receipts.

**Sec. 26-42** **WATER AND HEAT, LIGHT AND POWER COMPANIES** —The license tax on each corporation furnishing water or heat, light and power, whether by means of electricity or gas, shall be 0.5 percent of gross receipts accruing from sales to the ultimate consumer.

**Sec. 10-21** **COIN-OPERATED MACHINES**—The license tax on each operator, (person, firm or corporation, selling, leasing, renting or otherwise furnishing such a device), shall be $200. This tax shall apply to an operator when any such coin-operated machine or device operated on the coin-in-the-slot principle of such operator is located within the Town of Smithfield.

**Sec. 10-30** **CONTRACTORS**—The license tax on each person engaged in contracting shall be either (1) $30.00 or (2) .10¢ per $100 of gross receipts up to $1,500,000, and .06 2/3c (.06666¢) per $100 of gross receipts over $1,500,000, **whichever is greater.**

**Sec. 10-40** **RETAIL SALES**—The license tax on each person engaged in **retail sales** shall be either (1) $30.00, or (2) .12¢ per $100 or gross receipts up to $1,500,000, and .08¢ per $100 of gross receipts over $1,500,000, **whichever is greater.**

**Sec. 10-49** **WHOLESALERS**—The license tax on each wholesaler shall be $30.00 or .05¢ per $100 of purchases, **whichever is greater.**

**Sec. 10-56** **Professional services**—The license tax on each person engaged in **financial, real estate** and **professional services** shall be either (1) $30.00 or (2) .35¢ per $100 or gross receipts up to $1,500,000, and .23 1/3¢ (.23333¢) per $100 of gross receipts over $1,500,000, **whichever is greater.**

**Sec. 10-66** **REPAIR**—The license tax on each **repair, personal and business services and all other businesses and services not specifically enumerated or excepted** in this chapter shall be either (1) $30.00, or (2) .20¢ per $100 of gross receipts up to $1,500,000, and .13 1/3¢ (.13333¢) per $100 of gross receipts over $1,500,000, **whichever is greater.**