

# BUSINESS LICENSE APPLICATION

## Town of Windsor

8 E. Windsor Blvd.  
P.O. Box 307  
Windsor, Virginia 23487

Phone – 757-242-4288 Fax – 757-242-9039 E-mail – windsor@windsor-va.gov

Year \_\_\_\_\_ Date \_\_\_\_\_

Applicant Name \_\_\_\_\_ SSN/ID# \_\_\_\_\_

Business Name \_\_\_\_\_

Mailing Address \_\_\_\_\_ E-Mail Address \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_ Zoning District \_\_\_\_\_ Zoning Approved \_\_\_\_\_

Address of Activity \_\_\_\_\_

Principal Business Conducted \_\_\_\_\_

A business license is required for every trade, occupation, business or profession as listed on the reverse side of this application. The tax rates are listed for each category. The cost of the license is based on the business' gross receipts for the previous calendar year. In the case of wholesalers, the license is based on total purchases for the previous calendar year. This tax is assessed as of January 1<sup>st</sup> each year. It is due and payable by April 15<sup>th</sup>. If not paid by that date, a penalty of 10% of the amount of the tax shall be imposed.

**A \$30.00 administrative fee will be charged if not paid by May15<sup>th</sup>.**

**A COPY OF THE SCHEDULE FROM YOUR FEDERAL TAX RETURN SHOWING GROSS RECEIPTS IS REQUIRED. (This information will be kept confidential).**

	<b>BASIS</b>	<b>TAX RATE</b>	<b>TAX</b>
In business for full previous year			
Gross receipts or purchases (Basis)	\$ _____	\$ _____	\$ _____
In business for part of year			
Estimated gross receipts or purchases (Basis)	_____	_____	_____
Other taxes			
(Alcoholic Beverages – See chart on reverse side)	_____	_____	_____
TOTAL TAXES	_____	_____	_____
Penalties and Interest	_____	_____	_____
TOTAL TAXES, PENALTIES & INTEREST	\$ _____	_____	\$ _____

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

SWORN OR AFFIRMED BEFORE ME ON \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF TREASURER OF OFFICER ADMINISTERING OATH

# Business License Rates

All license taxes payable under this chapter shall be due and payable on January 1 of each year, and, if not paid by April 15<sup>th</sup> of the year for which assessed, a penalty of 10% of the amount of the license tax shall be imposed; provided that the trade, avocation, profession, employment, business transaction or calling is one which is being engaged in, or conducted, on January 1 of that year. When a new business activity is begun, then the person beginning the same shall obtain his license and pay the tax at that time.

**CONTRACTORS** – The license tax on each person engaged in contracting shall be either (1) **\$30.00**, or (2) **\$0.10** per \$100 of gross receipts up to \$1,500,000, and **\$0.08** per \$100 of gross receipts over \$1,500,000, whichever is greater.

**RETAIL SALES** – The license tax on each person engaged in retail sales shall be either (1) **\$30.00**, or (2) **\$0.12** per \$100 of gross receipts up to \$1,500,000, and **\$0.08** per \$100 of gross receipts over \$1,500,000, whichever is greater.

**WHOLESALEERS** – The license tax on each wholesaler shall be either (1) **\$30.00** or (2) **\$0.05** per \$100 of purchases, whichever is greater.

**FINANCIAL, REAL ESTATE AND PROFESSIONAL SERVICES** – The license tax on each person engaged in financial, real estate and professional services shall be either (1) **\$30.00** or (2) **\$0.35** per \$100 of gross receipts up to \$1,500,000, and **\$0.223** per \$100 of gross receipts over \$1,500,000, whichever is greater.

**REPAIR, PERSONAL AND BUSINESS SERVICES AND ALL OTHERS** – The license tax on each repair, personal and business service and all other businesses and services not specifically enumerated or excepted in this chapter shall be either (1) **\$30.00** or (2) **\$0.20** per \$100 of gross receipts up to \$1,500,000, and **\$0.133** per \$100 of gross receipts over \$1,500,000, whichever is greater.

**COIN-OPERATED MACHINES** – (Revised January 8, 2011) The license tax on each operator, (person, firm or corporation, selling, leasing, renting or otherwise furnishing such a device), shall be either (1) **\$100** or (2) **\$0.25** per \$100 of gross receipts, whichever is greater. 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 Windsor.

## **ALCOHOLIC BEVERAGES – RETAIL**

Each mixed alcoholic beverage license.....	<b>\$200.00</b>
Each On Premises beer license.....	<b>\$ 25.00</b>
Each Off Premises beer license.....	<b>\$ 25.00</b>
Each Off Premises wine and beer license.....	<b>\$ 37.50</b>
Each On and Off Premises wine and beer license.....	<b>\$ 75.00</b>

**\*Any business selling prepared food shall pay a 6% meals tax every quarter.** You will receive a form by mail. Due dates are: First quarter – April 20<sup>th</sup>, Second quarter – July 20<sup>th</sup>, Third quarter – October 20<sup>th</sup>, Fourth quarter – January 20<sup>th</sup>

**TELEPHONE OR TELEGRAPH COMPANIES** – The license tax on each telephone or telegraph company shall be **0.5%** of gross receipts, except that charges for long distance telephone calls shall not be considered as a part of such gross receipts.

**WATER, HEAT, LIGHT & 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%** of gross receipts.

**PEDDLERS** – (1) Non Food Peddlers: The license tax on peddlers shall be **\$50 per day**.  
(2) Food Venders: The license tax on food venders shall be **\$50 per year**.

## **FARM VENDORS:**

**TOWN FARMERS' MARKET** - **\$30.00** per season

**OTHERS** - **\$5.00** per day (outside the market) or **\$50.00 per year**

**CRAFT VENDORS** – The license tax on those selling their own handmade crafts shall be: **\$10.00** per day or **\$100.00** per year. *Craft vendors may only sell their goods from locations that are zoned for business, and must obtain permission from the business owner or land owner.*