

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 1st each year. It is due and payable by March 1st. If not paid by that date, a penalty of 10% of the amount of the tax shall be imposed. Interest in the amount of 10% per annum on the unpaid balance of the tax shall be charged after 60 days after the due date of the tax.

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

	BASIS	TAX RATE	TAX
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 March 1 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. On all license taxes payable under this chapter which are not paid within 60 days after the due date of the tax, interest in the amount of 10% per annum on the unpaid balance of the tax shall be charged and shall begin to accrue 60 days after the due date of the tax.

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.....	\$200.00
Each On Premises beer license.....	\$ 25.00
Each Off Premises beer license.....	\$ 25.00
Each Off Premises wine and beer license.....	\$ 37.50
Each On and Off Premises wine and beer license.....	\$ 75.00

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 - **\$50.00** per day.

FARM VENDORS –

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

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