

LICENSE TAX SCHEDULE

- 13.1-10(b) (1) **CONTRACTORS - .16 PER \$100.00**
1. Air-Conditioning
 2. Brick or other masonry
 3. Building
 4. Cementing
 5. Dredging
 6. Electrical
 7. Elevator installation
 8. Erecting signs assessed as realty or painting on sides of buildings
 9. Floor scraping or finishing
 10. Foundations
 11. House Moving
 12. Paint and paper decorating
 13. Plastering
 14. Plumbing, heating stemfitting
 15. Refrigeration
 16. Road, street, bridge, sidewalk or curb and cutter
 17. Roofing & tinning
 18. Sewer drilling & well digging
 19. Structural metal work
 20. Tile, glass, flooring & floor covering
 21. Wrecking, moving or excavating
- 13.1-10(b) (2) **RETAIL SALES - .20 PER \$100.00 (includes Restaurants)**
1. Retail Sales - makes retail sales
 2. Peddler - carries merchandise from place to place
 3. Itinerant Vendor
- 13.1-10(b) (3) **PROFESSIONAL SERVICES - .35 PER \$100.00**
1. Architects
 2. Attorneys-at-Law
 3. Certified Public Accountants
 4. Dentist
 5. Engineers
 6. Land Surveyors
 7. Pharmacists
 8. Practitioners of healing arts
 9. Surgeons
 10. Veterinarians
- 13.1-10(b) (3) **FINANCIAL & REAL ESTATE SERVICES - .35 PER \$100.00**
- 13.1-10(b) (4) **REPAIR, PERSONAL, BUSINESS & OTHER SERVICES - .20 PER \$100.00**
1. Repair services any kind
 2. Personal services
 3. Business services
 4. Amusement - Entertainment or shows
 5. Marina
- 13.1-10(b) (5) **WHOLESALE MERCHANTS .0.05 PER \$100.00**
- 13.1-10(b) (6) **CARNIVALS - \$100.00 PER DAY**
- 13.1-10(b) (7) **FORTUNE TELLERS - \$500.00 PER YEAR**

- 13.1-10(b) (8) **MASSAGE PARLORS - \$1,000.00 ANNUAL**
- 13.1-10(b) (9) **DIRECT SALES -**
1. Retail Sales - .15 per \$100.00
 2. Wholesale Sales - \$.05 per \$100.00
- 13.1-10(b) (10) **HIGH-TECH SERVICES - .10 PER \$100.00**

- 13.1-26 **ALCOHOLIC BEVERAGES**
1. Retail on-premises beer only - \$25.00
 2. Retail off-premises beer only - \$25.00
 3. Retail on & off premises beer only - \$50.00
 4. Retail on & off premises beer & wine - \$75.00
 5. Retail on premises wine & beer only - \$37.50
 6. Retail off premises wine & beer only - \$37.50

- 13.1-27 **ALCOHOLIC BEVERAGES - MIXED BEVERAGES**
1. \$200.00 per annum for each restaurant with seating at tables of 50-100 persons.
 2. \$350.00 per annum for each restaurant with seating at tables of 100 but not more than 150 persons.
 3. \$500.00 per annum more than 150 persons.
 4. Private, nonprofit club operating at restaurant on premises of such club, \$350.00 per annum.
 5. \$500.00 per annum for each caterer.
 6. Mixed beverage special events - \$100.00 for each day of event.

- 13.1-28 **COIN-OPERATED MACHINES - OPERATORS LICENSE**
(if own more than (3) coin-in-slot machines)
1. Annual \$200.00 operation of 10 or more machines, \$150.00 for less than (10) machines.

13.1-29 **HEAT, LIGHT, POWER AND GAS COMPANIES 0.005**

13.1-30 **TELEGRAPH AND TELEPHONE COMPANIES 0.005**

13.1-31 **AUTOMOBILE GRAVEYARDS - - \$250.00 ANNUAL**

**CANNOT PUT RETAIL SALES AND AMUSEMENTS ON SAME LICENSE SINCE NOT SAME TAX.*

**ONLY VENDING MACHINES WHICH GIVE ACTUAL MERCHANDISE OR STAMPS SHALL BE DEEMED RETAIL SALES.*

NOTE: CATEGORY EXAMPLES DO NOT CONSTITUTE AN EXHAUSTIVE LIST. FOR FURTHER INFORMATION PLEASE CONSULT REGULATIONS PROMULGATED BY THE VIRGINIA DEPARTMENT OF TAXATION.