



**Town of Buchanan**

Post Office Box 205  
Buchanan, Virginia 24066

**APPLICATION FOR NEW**

**BUSINESS, PROFESSIONAL, OCCUPATION LICENSE**

This application must be filed and license fee must be paid by February 15. Pen. & Int. added after Feb. 15. Please print answers for this form. NOTE - All businesses must meet and conform to all Town of Buchanan Codes and Ordinances, including the Zoning Ordinance. **Please note this is not your actual license!!!**

For Period Beginning January 1, 2022 through December 31, 2022

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

FEIN or Social Security Number (required): \_\_\_\_\_

Business Owner: \_\_\_\_\_

Physical Address of Business Location: \_\_\_\_\_

Mailing Address for Business: \_\_\_\_\_

Phone Number for Business: \_\_\_\_\_ Email for Business: \_\_\_\_\_

Description/Type of Business: \_\_\_\_\_

Gross Receipts: \_\_\_\_\_ License Tax: \_\_\_\_\_

Contractors (Sec. 4:1) \_\_\_\_\_

Retail Sales (Sec. 5:1) \_\_\_\_\_

Financial, Real Estate, Professional (Sec 6:1) \_\_\_\_\_

Repair, Personal, Other (Sec 7:1) \_\_\_\_\_

Wholesale Sales (Sec 8:1) \_\_\_\_\_

Miscellaneous License \_\_\_\_\_

**NOTE:** This application with completed receipt information below constitutes a license to engage in trades, occupations or professions in the Town of Buchanan for the period stated. Make checks payable to: Town of Buchanan, Post Office Box 205, Buchanan, Virginia 24066

I, the undersigned applicant, do swear (or affirm) that the foregoing figures and statements are true, full and correct to the best of my knowledge and belief. I also agree to meet and conform to all Town of Buchanan Codes and Ordinances, including the Zoning Ordinance.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**OFFICE USE ONLY**

Previous Zoning Approval – Use: \_\_\_\_\_

Zoning Approval by Zoning Administrator: \_\_\_\_\_

## **SCHEDULE OF LICENSE TAX**

Sec. 4.1 (1) **CONTRACTORS** (includes persons constructing on their own account for sale) \$25.00 or 10¢ per \$100 of gross receipts during the preceding year, whichever is greater (\$25.00 minimum license covers the first \$25,000 of gross receipts).

Sec. 5.1 (2) **RETAIL SALES** is 10¢ per \$100 of gross receipts during the preceding year, whichever is greater. (\$25.00 covers the first \$25,000 of gross receipts).

Sec. 6.1 (3) **FINANCIAL, REAL ESTATE & PROFESSIONAL SERVICES** is 15¢ per \$100 of gross receipts during the preceding year, whichever is greater. (\$25.00 covers the first \$25,000 of gross receipts).

Sec. 7.1 (4) **REPAIR, PERSONAL, BUSINESS OR OTHER SERVICES** is 10¢ per \$100 of gross receipts during the preceding year, whichever is greater. (\$25.00 covers the first \$25,000 of gross receipts).

Sec. 8.1 (5) **WHOLESALE SALES** is 5¢ per \$100 of purchases of the preceding year.

Sec. 23.176 (6) **TELEPHONE & TELEGRAPH COMPANIES** is  $\frac{1}{2}$  of 1% of gross receipts during the preceding year.

Sec. 23.176 (7) **HEAT, LIGHT & POWER COMPANIES** is  $\frac{1}{2}$  of 1% of gross receipts during the preceding year.

Sec. 3.10 **Penalty for failure to pay license tax when due.** There shall be a penalty of ten percent, with a minimum of ten dollars, added to all license taxes imposed under the provision of this Ordinance that are unpaid on the due date. February 15<sup>th</sup> of each license year, or in the case of any person first engaging in a business, profession, trade or occupation, a period of more than thirty days after he has engaged in such business, profession trade or occupation.

### **INTEREST**

In addition to such ten percent penalty, interest at the rate of eight percent per annum shall accrue and be added to all due and unpaid license taxes imposed under this Ordinance beginning February 15<sup>th</sup> of each license year. Taxes and penalty herein provided shall be assessed and collected in the manner provided by law for the enforcement of the collection of other taxes.

### **IMPORTANT**

#### **Notice To All Licensees**

**DEFINITION OF GROSS RECEIPTS:** The gross receipts from any business, trade, profession, occupation, vocation, calling or activity, including cash, credits, fees, commissions, brokerage charges and rentals, and property of any kind, nature or description from either sales made or services rendered without any deduction there from on account of cost of the property sold, the cost of materials, labor or services or other costs, interest or discounts paid or any expense whatsoever, and such term shall include in cash of merchants the amount of the sale price of supplies and goods furnished to or used by the licensee or his family or other person for which no charge is made; provided, however that the term "gross receipts" with respect to manufacturers, wholesale merchants and retail merchants manufacturing or dealing in articles upon which there is levied a direct excise tax or gasoline tax by the United States or the state shall not include such excise tax or gasoline tax by the United States or the state.

The term "gross receipts" shall include the gross receipts from all sales or services rendered or activities conducted within the County, both to persons within the County and to persons outside the County.

**MEMO TO CONTRACTORS:** When a contractor has paid any local license tax required by the county, city or town in which his principal office and any branch office or offices may be located, no further license or license tax shall be required by any other county, city or town for conducting any such business within the confines of this Commonwealth. However, when the amount of business done by any such contractor in any other county, city, or town exceeds the sum of \$25,000 in any year, such other county, city or town may require of such contractor a local license, and the amount of business done in such other county, city or town in which a license tax is paid may be deducted by the contractor from the gross revenue reported to the county, city or town in which the principal office or any branch office of the contractor is located. (Code of Va. 58.1-3715)