

## LICENSE FEE SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS\* **LESS THAN \$300,000**

<u>Gross Receipts* Range</u>	<u>License Fee</u>
\$0.00 – \$9,999.99	-0-
\$10,000.00 – \$299,999.99	\$10.00

Note: This fee schedule applies **separately** to each license classification.

## LICENSE TAX SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS\* OF **\$300,000 OR MORE**

<u>License Classification</u>	<u>Basis</u>	<u>Rate Factor</u>	<u>Minimum Tax</u>
Professional Service	Gross Receipts	.0020	\$10.00
Financial Service	Gross Receipts	.0020	\$10.00
<b>Note:</b> Maximum tax for the Financial Service classification is \$90,000.00.			
Real Estate Service	Gross Receipts	.0020	\$10.00
Utility Service	Gross Receipts	.0050	\$10.00
Personal or Business Service	Gross Receipts	.0020	\$10.00
Computer Service	Gross Receipts	.0003	\$10.00
Commission Merchant	Gross Receipts	.0020	\$10.00
Merchandise Broker	Gross Profit	.0020	\$10.00
Amusement Machine Operator (coin-operated)	Gross Receipts	.0020	\$10.00
Repair Service	Gross Receipts	.0020	\$10.00
Retail Merchant	Gross Receipts	.0019	\$10.00

**Gasoline/Diesel** retailers: Total of all retail gross receipts: \$ \_\_\_\_\_ LESS excise taxes paid: \$ \_\_\_\_\_ = \$ \_\_\_\_\_  
(including non-gas receipts) (Line 1 on front)

Direct Seller – Retail	Gross Receipts	.0019	\$10.00
Merchant Placing Vending Machines	Gross Receipts	.0019	\$10.00
Amusement/Admissions	Gross Receipts	.0019	\$10.00
Contractor	Gross Receipts	.0014	\$10.00

**Note:** Contractors must attach a **list of any deductions claimed for work done in other localities** where licenses were obtained, AND a separate **list of all subcontractors used for jobs in Chesterfield County during 2018**, including contact information, job locations, and total amounts paid to each. [Chesterfield County Code § 6-25(c).] Speculative builders must attach a list of completed projects.

Wholesale Merchant	Gross Purchases	.0010	\$10.00
Direct Seller – Wholesale	Gross Receipts	.0005	\$10.00

**Note:** Direct Seller categories apply only to consumer products sold in private residences.

## FLAT FEES

FOR BUSINESS LICENSE CLASSIFICATIONS WITH FEES NOT RELATED TO GROSS RECEIPTS OR PURCHASES

<u>License Classification</u>	<u>Flat Fee Amount</u>	<u>License Classification</u>	<u>Flat Fee Amount</u>
Alcoholic Beverage – Beer & Wine Sales	\$20.00	Itinerant Merchant – Edible Perishables	\$50.00
Alcoholic Beverage – Mixed Beverage Sales		Itinerant Merchant – Goods, Wares, Merchandise	\$250.00
Seating Capacity:		Night Club Operator	\$100.00
1 – 100	\$200.00	Peddler – Moving every 30 minutes or less	\$25.00
101 – 150	\$350.00	Peddler – Others, up to 8 hours in one place	\$250.00
over 150	\$500.00		
Vendor Event **	\$25.00		

\*\*Minimum of five vendors required  
(Max. \$100.00 per year, per site.)

**IMPORTANT for ABC sales: Alcohol (ABC) sales MUST be included within total retail sales (gross receipts), including restaurant retail.**

Total Alcohol sales \_\_\_\_\_ + total other sales \_\_\_\_\_ = total retail gross receipts \_\_\_\_\_.

## ADDITIONAL INSTRUCTIONS

- If your business does not fit one of the above classifications or if you have any questions concerning your license classification, please call **(804) 748-1281**.
- The basis for gross receipts\* reporting is the calendar year. Businesses who reported here on a fiscal year basis (other than calendar year) as of January 1, 2010, may continue to do so. All other businesses must report using a calendar year basis.
- Gross receipts\* must be reported using the same method of accounting (cash or accrual) as used for federal income tax purposes.
- Renewal applications and payments must be received or postmarked on or before **3/1/2019** to avoid late charges. Applications and payments for new businesses must be received or postmarked within 30 days of beginning business in order to avoid late charges. **Make checks payable to: TREASURER, Chesterfield County.**

\* For **WHOLESALE MERCHANT** licenses, enter gross **PURCHASES** rather than gross receipts.