

LICENSE FEE SCHEDULE

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

Gross Receipts* Range	License Fee
\$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

License Classification	Basis	Rate Factor	Minimum Tax
Professional Service	Gross Receipts	.0020	\$10.00
Financial Service	Gross Receipts	.0020	\$10.00
Note: 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 2017**, 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

License Classification	Flat Fee Amount	License Classification	Flat Fee Amount
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 **3/1/2018** 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.