

Business Professional Occupational License

ORDINANCE

BE IT ORDAINED by the Board of Supervisors of the County of Sussex, Virginia, that it hereby, for the calendar year beginning January 1, 2015, imposes and levies, as authorized by Sections 58.1-3700 et seq. of the 1950 Code of Virginia, as amended, the following fees and levies;

Sec.1. - Definitions.

For the purpose of this ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Assessment: A determination as to the proper rate of tax, the measure to which the tax rate is applied, and ultimately the amount of tax, including additional or omitted tax, that is due. An assessment shall include a written assessment made pursuant to notice by the commissioner of revenue or a self assessment made by a taxpayer upon the filing of a return or otherwise not pursuant to notice. Assessments shall be deemed made by the commissioner of revenue when a written notice of assessment is delivered to the taxpayer by the commissioner of revenue or an employee of the commissioner of revenue, or mailed to the taxpayer at his last known address. Self-assessments shall be deemed made when a return is filed, or if no return is required, when the tax is paid. A return filed or tax paid before the last day prescribed in this ordinance for the filing of a return or the payment of tax, as the case may be.

Assessor or assessing official: The commissioner of revenue.

Base year: The calendar year preceding the license year, except as provided elsewhere in this ordinance.

Business: A course of dealing which requires the time, attention and labor of the person so engaged for the purpose of earning a livelihood or profit. Business implies a continuous and regular course of dealing, rather than an irregular or isolated transaction. A person may be engaged in more than one (1) business. The following acts create a rebuttable presumption that a person is engaged in a business:

- (1) Advertising or otherwise holding oneself out to the public as being engaged in a particular business; or
- (2) Filing tax returns, schedules and documents that are required only of persons engaged in a trade or business.

Definite place of business: An office or location at which occurs a regular and continuous course of dealing for thirty (30) consecutive days or more. A definite place of business for a

person engaged in business may include a location leased or otherwise obtained from another person on a temporary or seasonal basis or real property leased to another. A person's residence shall be deemed to be a definite place of business if there is no definite place of business maintained elsewhere and the person would not be licensable as a peddler or itinerant merchant.

Gross receipts of the business: Gross receipts of the business means the gross receipts of the business, from all earnings, fees, commissions, rentals, and from all income whatsoever arising from or growing out of the conduct of the business licensed in this ordinance during the license year immediately preceding the license year for which the tax is being computed, without any deductions whatsoever, unless otherwise expressly provided.

The term gross receipts shall not include:

- (1) Amounts received and paid to the United States, the state or any county, city or town for the state retail sales or use tax, for any local sales tax or meal tax or any local excise tax on cigarettes, or for any federal or state excise taxes on motor fuels.
- (2) Receipts which are the proceeds of a loan transaction in which the taxpayer is the obligor.
- (3) Receipts representing the return of principal of a loan transaction in which the taxpayer is the creditor, or the return of principal or basis upon the sale of a capital asset.
- (4) Rebates and discounts taken or received on account of purchases by the taxpayer. A rebate or other incentive offered to induce the recipient to purchase certain goods or services from a person other than the offeror, and which the recipient assigns to the taxpayer in consideration of the sale of goods and services shall not be considered a rebate or discount to the taxpayer, but shall be included in the taxpayer's gross receipts together with any handling or other fees related to the incentive.
- (5) Investment income not directly related to the privilege exercised by a licensable business not classified as rendering financial services. This exclusion shall apply to interest on bank accounts of the business, and to interest, dividends and other income derived from the investment of its own funds in securities and other types of investments unrelated to the licensed privilege. This exclusion shall not apply to interest, late fees and similar income attributable to an installment sale or other transaction that occurred in the regular course of business.

License year or license tax year: The calendar year for which a license is issued for the privilege of engaging in business.

Person: Individuals, firms, partnerships, associations, corporations and combinations of individuals of whatever form or character, including any trustee, receiver or personal representative thereof carrying on or continuing a business, trade or occupation. The term "person" also shall include governmental entities and agencies where appropriate.

Such terms shall not include a volunteer fire company, a volunteer rescue squad or a nonprofit organization operating a community center, swimming pool, tennis court or other educational, cultural, recreational and athletic facilities and facilities for the welfare of the residents of the area.

Sec. 2. - Businesses, trades, professions, occupations, vocations, callings, activities subject to tax.

Each and all of the taxes hereinafter imposed are in all cases imposed upon the privilege of doing business or exercising a trade, profession, occupation, vocation, calling or activity in the county, including all phases of the business, trade, profession, occupation, vocation, calling or activity conducted in the county.

Sec. 3. - Levy of license taxes.

For each year, beginning with January 1 of each year and ending December 31 following, there are hereby levied the annual license taxes hereinafter set forth in this ordinance, except as otherwise specifically provided in this ordinance, on persons conducting or engaged in any business, trade or occupation in the county, hereinafter set forth in this ordinance.

Sec. 4. - Enforcement of ordinance.

(a) In the enforcement of the provisions of this ordinance, the commissioner of revenue of the county, in addition to the powers herein specifically granted, shall have all and the same enforcement authority with respect to county licenses that state law confers upon commissioners of the revenue generally with respect to state licenses. As one (1) of the means of ascertaining the amount of any license tax due under the provisions of this ordinance, or of ascertaining any other pertinent information, the commissioner of revenue may propound interrogatories to each applicant and may use such other evidence as he may procure. Such interrogatories shall be answered under oath, and it shall be unlawful for any applicant for a county license to refuse to answer any such interrogatories.

(b) The commissioner of revenue shall have such duties, authority and power with respect to the enforcement of the provisions of this ordinance as may be conferred by the board of supervisors.

(c) The commissioner of revenue shall have the power to enforce these provisions as provided by law.

Sec. 5. - Licenses and fees required; compliance with, penalty for violation of, ordinance.

It shall be unlawful and constitute a misdemeanor for any person to conduct a business or to engage in a profession, trade or occupation before procuring a license or fee as required under the provisions of this ordinance. It shall also be unlawful and constitute a misdemeanor for any

person to violate any of the provisions of this ordinance. Any person who is convicted for failing to procure a license or pay a fee as required, or who is convicted of a violation of any of the provisions of this ordinance, shall, except where some other penalty is specifically provided, be punished by a fine not to exceed three hundred dollars (\$300.00) or by imprisonment in the county jail for a period of thirty (30) days, or both. Each day any person shall continue to violate the provisions of this ordinance after the due date of any license tax prescribed in this ordinance shall constitute a separate offense.

Sec. 6. - Application for license; filing.

All persons required by this ordinance to obtain a license shall make application for license to the commissioner of revenue at his office prior to beginning business or no later than March 1 of the license year, if a license was issued for the preceding year. The commissioner of revenue shall furnish the necessary forms which shall be properly filled in with such information as the commissioner may require. The commissioner shall compute the amount of license tax and, after payment to the treasurer, shall issue the license.

Sec 7. - Information to be furnished by applicant.

Every applicant for a license to conduct any business, profession, trade or occupation under the provisions of this article shall furnish the commissioner of revenue, in writing, with his correct name and trade name, his correct residence address, the nature of the business, profession, trade or occupation to be pursued, the place where it is to be pursued, the date and/or number of the certificate of zoning compliance or certificate of occupancy, if applicable, and a record of gross receipts, verified by oath, for the past year, as well as such other information as may be required by the commissioner of revenue.

Sec. 8. - When license taxes payable.

All license taxes and imposed by this ordinance, except as herein otherwise provided, shall become due and payable on or before March 1 of each license year, or thirty (30) days after commencement of the business, if no license was required for the preceding year. In all cases where the person shall begin the business, profession, trade or occupation upon which a license tax is imposed under this ordinance after March 1 of the license tax year, such license tax shall become due and payable at the time which such person commences business, or thirty (30) days after commencement of the business if the tax is based on gross receipts.

Sec. 9. - Persons liable for license tax to keep record, report of gross receipts.

(a) Every person liable for a license tax or fee under this ordinance which is based on gross receipts or gross expenditures shall keep all records and accounts necessary to compute and to verify such gross receipts or gross expenditures, and the report of such gross receipts or gross expenditures shall be taken from such records. All such records and general books of account

shall be open to inspection and examination by any authorized representative of the county, and shall be maintained for a period of three (3) years.

(b) Each licensee whose license is measured by gross receipts or gross expenditures shall submit to the commissioner of revenue, not later than January 31 of each year, a report of his gross receipts or gross expenditures for the preceding year.

(c) In those cases in which the conduct of the business, profession, trade or occupation involves operations subject to more than one rate or computed on more than one base, as hereinafter set forth, the licensee is hereby required to maintain separate accounts for each such operation and shall be separately licensed for such operation; provided, however, that the licensee may elect to maintain a single account for all operations taxed on gross receipts, in which case the entire business taxed on gross receipts shall be computed at the highest rate applicable to any part of the business taxed on gross receipts.

Sec. 10. - Payment by corporations, partnerships.

All licenses issued and license taxes imposed under the provisions of this ordinance upon the gross receipts of a business, trade or occupation conducted by a corporation or partnership shall be issued to and paid by the corporation or partnership, and when so paid, it shall be deemed to discharge the license tax liability of the members of such partnership insofar as it relates to partnership business.

Sec. 11. - Assessment of license taxes found to be due.

If the commissioner of revenue ascertains that any person has not been assessed with a license tax levied under the terms of this ordinance for any license tax year of the three (3) license tax years last past, and the absence of such assessment was not due to the fraudulent intent to evade taxes on the part of such person, it shall be the duty of the commissioner of revenue to assess such person with the proper license tax for the year or years omitted, adding thereto the penalties for unpaid license taxes.

Sec. 12. - Certification of erroneous assessments; refunds.

The commissioner of revenue is empowered to certify to the treasurer any instances of erroneous assessments. Upon receipt of such certificate, the treasurer is directed to make refund based upon the certification of the commissioner of revenue.

Sec. 13. - Assessment in case of fraudulent intent to evade license taxes.

If the commissioner of revenue ascertains that any person has fraudulently, or with intent to evade the payment of proper license taxes, failed or refused to obtain a proper license as required by the provisions of this ordinance, for any one (1) or more of the three (3) license tax years last past, or for the then current license tax year, and the liability therefor is ascertained, such omitted

or additional license tax and the normal penalty hereinbefore prescribed shall be assessed for each and every year of the three (3) license tax years last past and for the current license tax year, for which he was assessable, together with an additional penalty thereon of fifty (50) percent of such unpaid license tax; and failure to obtain such license as is required by the provisions of this ordinance shall be taken as prima facie evidence of intent to evade such taxes.

Sec. 14. - Computation of tax for persons beginning business, profession, trade, occupation.

Every person beginning a business, profession, trade or occupation which is subject to a license tax under the provisions of this ordinance shall estimate the amount of the gross receipts he will receive between the date of beginning business and the end of the then current license year, and the license tax for the current year shall be computed on such estimate. Whenever a license tax is computed upon gross receipts, such estimate shall be subject to adjustment by the commissioner of revenue at the end of the tax year to reflect actual gross receipts, and he shall give credit for any overpayment on the license tax payable the following year.

Sec. 15. - Each place of business to have separate license.

No license shall be issued under the terms of this ordinance to cover more than one (1) place of business, and applicants shall be required to take out separate licenses for each place of business in which the business, profession, trade or occupation to be licensed is pursued; provided, however, that if any applicant is engaged in two (2) or more businesses, professions, trades or occupations all subject to the same rate, all measured by the same base, and all carried on at the same place of business, he may obtain one (1) license for all such businesses, professions, trades or occupations, but all information for each, as herein otherwise required, shall be given and shall appear on the forms.

Sec. 16. - License as personal privilege.

Every license issued under the provisions of this ordinance shall be deemed to confer a personal privilege to transact, carry on or conduct the business, profession, trade or occupation which may be the subject of the license, and shall not be exercised except by the persons licensed.

Sec. 17. - Transfer of license.

No license issued pursuant to this chapter shall be assignable or transferable.

Sec. 18. - Display of evidence of license.

Every person required to obtain a license under the provisions of this ordinance shall keep evidence thereof as prescribed by the commissioner of revenue in a convenient and conspicuous place and, whenever required to do so, shall exhibit the same to any authorized enforcement officer of the county.

Sec.19. - Date of assessment and payment.

Except as may be provided elsewhere in this ordinance and for beginners as provided herein, every license tax assessable under this ordinance shall be assessable and due and payable on March 1 of each license year. Every license tax assessable on a person under this ordinance beginning business shall be assessable, due and payable, when based on gross receipts, thirty (30) days after the commencement of the business.

Sec. 20. - Interest and penalties on unpaid tax.

If any license tax application is not filed or the tax not paid within the times provided for in this ordinance, a penalty of ten (10) percent of the tax shall be imposed and interest shall be charged on the late payment of the tax from the due date until the date paid without regard to fault or other reason for the late payment. Only the late filing penalty shall be imposed if both the application and payment are late; however, both penalties may be assessed if the taxpayer has a history of noncompliance. "History of noncompliance" means a failure to file an application for a license and pay the tax in the preceding tax year. Interest shall accumulate on such sums owed at a rate of ten (10) percent per annum, commencing on the first day following the day such taxes are due. No interest shall be charged on a late payment if the late payment is made not more than thirty (30) days from the due date of the tax.

No interest shall accrue on an adjustment of estimated tax liability to actual liability at the conclusion of a base year if such an adjustment is paid within thirty (30) days of its assessment.

Sec. 21. - Appeals and rulings.

- (a) Any person assessed with a licensing tax under this ordinance as a result of an audit may apply within ninety (90) days from the date of the assessment to the commissioner of revenue for a correction of the assessment. The application must be filed in good faith and sufficiently identify the taxpayer, audit period, remedy sought, each alleged error in the assessment, the grounds upon which the taxpayer relies, and any other facts relevant to the taxpayer's contention. The commissioner of revenue may hold a conference with the taxpayer if requested by the taxpayer, or require submission of additional information and documents, a further audit, or other evidence deemed necessary for a proper and equitable determination of the applications. The assessment shall be deemed prima facie correct. The commissioner of revenue shall undertake a full review of the taxpayer's claims and issue a determination to the taxpayer setting forth its position. Every assessment pursuant to an audit shall be accompanied by a written explanation of the taxpayer's right to seek correction and the specific procedure to be followed.

- (b) Provided an application is made within ninety (90) days of an assessment, collection activity shall be suspended until a final determination is issued by the commissioner of revenue, unless the commissioner of revenue determines that collection would be

jeopardized by delay or that the taxpayer has not responded to a request for relevant information after a reasonable time. Interest shall accrue in accordance with this ordinance. The term "jeopardized by delay" includes a finding that the application is frivolous, or that a taxpayer desires:

- (1) To depart quickly from the county;
- (2) To remove his property;
- (3) To conceal himself or his property from the county;
- (4) To do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.

(c) Any person assessed with a license tax under this ordinance as a result of an audit may apply within ninety (90) days of the determination by the commissioner of revenue on the application to the state tax commissioner for a correction of such assessment. The state tax commissioner shall issue a determination to the taxpayer within ninety (90) days of receipt of the taxpayer's application, unless the taxpayer and the commissioner of revenue are notified that a longer period will be required. The application shall be treated as an application pursuant to section 58.1-1821 of the Virginia Code, and the state tax commissioner may issue an order correcting such assessment pursuant to section 58.1-1822 of the Virginia Code. Following such an order, either the taxpayer or the commissioner of revenue may apply to the appropriate circuit court pursuant to section 58.1-3984 of the Virginia Code. However, the burden shall be on the party making the application to show that the ruling of the state tax commissioner is erroneous. Neither the state tax commissioner nor the department of taxation shall be made a party to an application to correct an assessment merely because the state tax commissioner has ruled on it.

(d) On receipt of a notice of intent to file an appeal to the state tax commissioner, the commissioner of revenue shall further suspend collection activity until a final determination is issued by the state tax commissioner, unless the commissioner of revenue determines that collection would be jeopardized by delay or that the taxpayer has not responded to a request for relevant information after a reasonable time. Interest shall accrue in accordance with this ordinance. The term "jeopardized by delay" shall have the same meaning as set forth in subsection (b) of this section.

(e) Any taxpayer may request a written ruling regarding the application of the tax to a specific situation from the commissioner of revenue. Any person requesting such a ruling must provide all the relevant facts for the situation and may present a rationale for the basis of an interpretation of the law most favorable to the taxpayer. Any misrepresentation or change in the applicable law or the factual situation as presented in the ruling request shall invalidate any such ruling issued. A written ruling may be revoked or amended prospectively if:

- (1) There is a change in the law, a court decision, or the guidelines passed by the department of taxation upon which the ruling was based; or
- (2) The commissioner of revenue notifies the taxpayer of a change in the policy or interpretation upon which the ruling was based.

However, any person who acts on a written ruling which later becomes invalid shall be deemed to have acted in good faith during the period in which such ruling was in effect.

Sec. 22. - Recordkeeping and audits.

Every person who is assessable with a license tax shall keep sufficient records to enable the commissioner of revenue to verify the correctness of the tax paid for the license years assessable and to enable the commissioner of revenue to ascertain what is the correct amount of tax that was assessable for each of those years. All such records, books of accounts and other information shall be open to inspection and examination by the commissioner of revenue in order to allow the commissioner of revenue to establish whether a particular receipt is directly attributable to the taxable privilege exercised within the county. The commissioner of revenue shall provide the taxpayer with the option to conduct the audit in the taxpayer's local business office, if the records are maintained there. In the event the records are maintained outside of the county, copies of the appropriate books and records shall be sent to the office of the commissioner of revenue upon demand.

Sec. 23. - Situs of gross receipts.

(a) Situs of gross receipts. The gross receipts of a licensee shall be attributed to the definite place of business at which services are performed, or if services are not performed at any definite place of business, then the definite place of business from which services are directed or controlled, unless the licensee is subject to the provisions of section 58.1-3715 of the Virginia Code.

(b) Apportionment. If the licensee has more than one (1) definite place of business and it is impractical or impossible to determine to which definite place of business gross receipts should be attributed under subsection (a) of this section and the affected jurisdictions are unable to reach an apportionment agreement, except as to circumstances set forth in section 58.1-3709 of the Virginia Code, the gross receipts of the business shall be apportioned between the definite places of businesses on the basis of payroll. Gross receipts shall not be apportioned to a definite place of business unless some activities under the applicable general rule occurred at, or were controlled from, such definite place of business. Gross receipts attributable to a definite place of business in another jurisdiction shall not be attributed to the county solely because the other jurisdiction does not impose a tax on the gross receipts attributable to the definite place of business in such other jurisdiction.

(c) Agreements. The commissioner of revenue may enter into agreements with any other political subdivision of Virginia concerning the manner in which gross receipts shall be apportioned among definite places of business. However, the sum of the gross receipts apportioned by the agreement shall not exceed the total gross receipts attributable to all of the definite places of business affected by the agreement. Upon being notified by a taxpayer that its method of attributing gross receipts is fundamentally inconsistent with the method of one (1) or more political subdivisions in which the taxpayer is licensed to engage in business and that the difference has, or is likely to, result in taxes on more than one hundred (100) percent of its gross receipts from all locations in the affected jurisdictions, the commissioner of revenue shall make a good faith effort to reach an apportionment agreement with the other political subdivisions involved. If an agreement cannot be reached, either the commissioner of revenue or taxpayer may seek an advisory opinion from the department of taxation pursuant to Virginia Code section 58.1-3701; notice of the request shall be given to the other party. Notwithstanding the provisions of Virginia Code section 58.1-3993, when a taxpayer has demonstrated to a court that two (2) or more political subdivisions of Virginia have assessed taxes on gross receipts that may create a double assessment within the meaning of Virginia Code section 58.1-3986, the court shall enter such orders pending resolution of the litigation as may be necessary to ensure that the taxpayer is not required to pay multiple assessments even though it is not then known which assessment is correct and which is erroneous.

Sec. 24. - Interest to be paid.

Interest shall be paid on the refund of any license tax whether attributable to an amended return or other reason. Such interest, at the rate of ten (10) percent per annum, shall be computed and paid from the date the taxes were required to be paid or were paid, whichever is later. No interest shall be paid on a refund if the refund is made not more than thirty (30) days from the date of the payment that gave rise to the refund or the due date of the tax, whichever is later.

Section 25. – Definition of financial, real estate, and professional services.

(a) Financial services means the buying, selling, handling, managing, investing and providing of advice regarding money, credit, securities or other investments and shall include the service for compensation by a credit agency, an investment company, a broker or dealer in securities and commodities or a security or commodity exchange, unless such service is otherwise provided for in this chapter. Those engaged in rendering financial services include, but without limitation, the following:

- Buying installment receivables.
- Chattel mortgage financing.
- Consumer financing.
- Credit card services.
- Credit unions.
- Factors.

Financing accounts receivable.
Industrial loan companies.
Installment financing.
Inventory financing.
Loan or mortgage brokers.
Loan or mortgage companies.
Safety deposit box companies.
Security and commodity brokers and services.
Stockbrokers.
Working capital financing.

(b) Real estate services means providing a service for compensation with respect to the purchase, sale, lease, rental, or appraisal of real property, unless the service is otherwise specifically provided for in this chapter, and such services include, but are not limited to, the following:

Appraisers of real estate.
Escrow agents, real estate.
Fiduciaries, real estate.
Lessors of real property.
Real estate agents, brokers and managers.
Real estate selling agents.
Rental agents for real estate.

(c) Professional services means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations, and no others, as the state department of taxation may list in the BPOL guidelines promulgated pursuant to Code of Virginia, § 58.1-3701. The state department of taxation shall identify and list each occupation or vocation in which a professed knowledge of some department of science or learning, gained by a prolonged course of specialized instruction and study, is used in its practical application to the affairs of others, either advising, guiding, or teaching them, and in serving their interests or welfare in the practice of an art or science founded on it. The word "profession" implies attainments in professional knowledge as distinguished from mere skill, and the application of knowledge to uses for others rather than for personal profit.

Sec. 26. - Definition of contractor.

Contractor: Any person, firm or corporation:

- (1) Accepting or offering to accept orders or contracts for doing any work on or in any building or structure, requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead, or other metal or any other building material;

- (2) Accepting or offering to accept contracts to do any paving, curbing or other work on sidewalks, streets, alleys, or highways, or public or private property, using asphalt, brick, stone, cement, concrete, wood or any composition;
- (3) Accepting or offering to accept an order for or contract to excavate earth, rock, or other material for foundation or any other purpose or for cutting, trimming or maintaining rights-of-way;
- (4) Accepting or offering to accept an order or contract to construct any sewer of stone, brick, terra cotta or other material;
- (5) Accepting or offering to accept orders or contracts for doing any work on or in any building or premises involving the erecting, installing, altering, repairing, servicing, or maintaining electric wiring, devices or appliances permanently connected to such wiring, or the erecting, repairing or maintaining of lines for the transmission or distribution of electric light and power; or
- (6) Engaging in the business of plumbing and steam fitting.

Any person who engages in a business without obtaining the required license or after being refused a license shall not be relieved of the tax imposed under this ordinance.

Sec. 27. - License tax.

Every contractor having a definite place of business in the county, provided that the gross receipts of the business exceed \$18,750, shall pay a license tax in the amount of sixteen cents (\$0.16) per one hundred dollars (\$100.00) of the gross receipts of the business. Every contractor who has gross receipts in excess of twenty-five thousand dollars (\$25,000.00) when there is no definite place of business in the county, but the person is a contractor subject to Virginia Code section 58.1-3715, shall pay a license tax in the amount of sixteen cents (\$0.16) per one hundred dollars (\$100.00) of the gross receipts of the business as prescribed by Virginia Code section 58.1-3715.

Sec. 28. - Certification of compliance with workers' compensation coverage prerequisite to issuance or reissuance of license; penalty.

- (a) No person licensable under this division shall be issued or reissued a license if he:
 - (1) has not obtained or is not maintaining workers' compensation coverage for his employees; and
 - (2) at the time of application for such issuance or reissuance, is required to obtain or maintain such coverage pursuant to Chapter 8 of Title 65.2 of the Virginia Code.
- (b) Every person licensable under this division shall provide written certification at the time of any application for issuance or reissuance of a license that he is in compliance with the provisions of Chapter 8 of Title 65.2 of the Virginia Code and will remain in compliance with such provisions at all times during the license year.

(a) The commissioner of revenue shall forward the signed certification required by subsection (b) above to the Virginia Workers' Compensation Commission, which shall conduct periodic compliance audits of selected licensees.

(b) Any person who knowingly presents or causes to be presented with his license application a false certificate of compliance shall be guilty of a class 3 misdemeanor.

Sec. 29. - Exhibition of license, etc., upon application for permit or award of contract.

Every contractor who proposes to do work in the county, for which a permit must be obtained from, or contract let by, a department, bureau or officer of the county, shall, upon making application for such permit or upon the award of such contract, exhibit to the proper county official the permit or upon the award of such contract, exhibit to the proper county official the county license authorizing him to engage in the business for the year in which the permit is applied for or in which such contract is awarded and shall furnish to that official a list of his subcontractors and, if any or all of such subcontracts have not been closed or awarded at the time of applying for such permit or award of such contract, he shall furnish such list in writing immediately upon awarding the subcontract of contracts, and he shall not allow the work under any subcontract to proceed until the subcontractor has exhibited to him his county license to do such business in the county for the current year.

Sec. 30. - Application of ordinance when tax paid in another jurisdiction.

(a) When a contractor has paid any local license tax required by the city, town or county in which his principal office or branch office or offices may be located, he shall be exempt from the payment of additional license tax to this county for conducting any such business within the confines of this county, except where the amount of business done by such person in this county exceeds the sum of twenty-five thousand dollars (\$25,000.00) in any year, in which event such person shall be liable for the license tax imposed by this ordinance and shall file an application, and when the gross receipts are more than sum of twenty-five thousand dollars (\$25,000.00) shall be subject to the other provisions of this ordinance.

(b) The commissioner of revenue shall have the power to require such periodic reports as he may deem necessary of all persons claiming exemption under this section. The exemption mentioned in this section shall not affect in any other way the requirements of this ordinance. In computing the license tax of a contractor whose principal office or branch office or offices are located in the county, there shall be exempt from the basis of taxation the amount of business done in any other city, town or county upon which a local license tax has been assessed as provided in Virginia Code section 58.1-3715.

Sec. 31. – Further exceptions.

Retailers and retail merchants, wholesalers and wholesale merchants are excepted from the license taxes prescribed by this ordinance. Retailer and retail merchant mean any person or

merchant who sells goods, wares and merchandise for use or consumption by the purchaser or for any purpose other than resale by the purchaser, but does not include sales at wholesale to institutional, commercial and industrial users. Wholesale and wholesale merchant mean any person or merchant who sells wares and merchandise for resale by the purchaser, including sales when the goods, wares and merchandise will be incorporated into goods and services for sale, and also includes sales to institutional, commercial, government and industrial users which because of the quantity, price, or other terms indicate that they are consistent with sales at wholesale.

Sec. 32. - License fee.

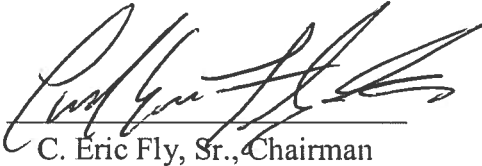
Every person or business

- (1) providing financial, real estate, and professional services;
- (2) repair, personal and business services, and all other businesses and occupations not specifically listed or excepted in this ordinance; and
- (3) contractors,

having a definite place of business in the county, and not having gross receipts in excess of those imposing license taxes as specified in this ordinance, shall be assessed and required to pay annually a license fee in the amount of \$30.00. All provisions of this ordinance relating to the license taxes, shall apply, likewise, to license fees.

Adopted this 18th day of December 2014

Signed:



C. Eric Fly, Sr., Chairman
Board of Supervisors