



OFFICE OF THE COMMISSIONER OF THE REVENUE  
 COUNTY OF ROCKBRIDGE, VIRGINIA  
**BUSINESS LICENSE APPLICATION AND RENEWAL**  
 P O BOX 1160 LEXINGTON VA 24450 TEL: 540-463-3431



FOR THE PERIOD BEGINNING \_\_\_\_\_, 20\_\_\_\_ AND ENDING \_\_\_\_\_, 20\_\_\_\_

<i>If your address, name or business name has change please make corrections.</i>	FEDERAL ID _____  License # _____
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation	

**PLEASE FURNISH THE NECESSARY INFORMATION APPLICABLE TO YOUR BUSINESS OR PROFESSION**

Business Classification	Rate	X	Gross Receipts	=	Tax
CONTRACTORS	.0010				
RETAIL SALES	.0013				
WHOLESALE SALES	.0005				
REPAIRS, PERSONAL, BUSINESS & OTHER SERVICES	.0023				
FINANCIAL, REAL ESTATE AND PROFESSIONAL SERVICES	.0038				
UTILITY LICENSE TAX-WATER,HEAT,POWER, GAS	.005				
MISCELLANEOUS					
ALCOHOLIC BEVERAGES: Seating 50-100: \$100, Seating 101-150: \$175, Seating over 150: \$250					
COIN OPERATED AMUSEMENT MACHINES OPERATIONS: Less than 10 machines: \$65, Ten or more machines: \$130					
<b>TOTAL TAX DUE: FOR EACH CATEGORY SELECTED ABOVE - \$30 MINIMUM</b>					
PENALTY FOR LATE FILING: 10% OR \$10 MINIMUM					
<b>TOTAL TAX AND PENALTY:</b>					
INTEREST: 8% PER ANNUM					
<b>TOTAL DUE AND PAYABLE TO COUNTY OF ROCKBRIDGE:</b>					

**Oath:** *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.*

Sworn (or affirmed) to before me this \_\_\_ day of \_\_\_\_\_, 20\_\_\_\_  
\_\_\_\_\_  
 Signature

WHAT IS THE NAME AND PHONE NUMBER OF THE PERSON TO CONTACT REGARDING QUESTIONS THAT MAY ARISE PERTAINING TO THIS APPLICATION OR REGARDING AN AUDIT?

Name (please print): \_\_\_\_\_ Phone: \_\_\_\_\_

BEFORE LICENSE IS ISSUED, DEPARTMENT OF ZONING AND THE COUNTY TREASURER MUST SIGN THE APPLICATION. THIS LICENSE SHALL NOT BE VALID OR HAVE ANY LEGAL EFFECT UNLESS AND/UNTIL THE TOTAL DUE, AS PRESCRIBED BY LAW, AS SHOWN ON THE FORGOING APPLICATION AND HEREON, IS PAID TO THE TREASURER OF ROCKBRIDGE COUNTY, AND THE FACT OF SUCH PAYMENT APPEARS ON THE FACE HEREOF.	IF YOU ARE NO LONGER OPERATING YOUR BUSINESS PLEASE INDICATE BELOW YOUR BUSINESS CLOSING DATE:  <div align="center">           ____ / ____ / ____            MO       DAY       YEAR         </div> I DECLARE THAT THE STATEMENTS AND FIGURES HEREIN GIVEN ARE TRUE, COMPLETE, FULL, AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.
_____ DATE                                  ZONING	_____ SIGNATURE OF AUTHORIZED REPRESENTATIVE
_____ DATE                                  COUNTY TREASURER	
_____ DATE                                  COMMISSIONER OF THE REVENUE	

**THIS APPLICATION IS DUE ON OR BEFORE MARCH 1<sup>ST</sup>**

## GENERAL INFORMATION ROCKBRIDGE COUNTY LICENSE TAX

1. License Year – The license year begins January 1 and expires December 31 of each year.
2. Place of Filing – All applications for County License must be filed at the office of the Commissioner of the Revenue, 150 South Maine Street, P. O. Box 1160, Lexington VA 24450. Application must be made from January 1 through March 1 of the license year.
3. Due Date – All taxes imposed by the License Tax Ordinance of Rockbridge County, except as otherwise provided, shall become due and payable on or before March 1 of each license year.
4. Transfer of License – Licenses issued under the provisions of the ordinances, except as otherwise provided, may be transferred. However, no transfer shall be valid until proper notice is given to the Commissioner of the Revenue.
5. Basis of License – The basis for license shall be the amount of gross receipts for the immediate past year. Every person beginning a business shall estimate the amount of gross receipts he will receive between the date of beginning business and the end of then current year. Such estimates shall be subject to adjustment at the end of the license year to reflect actual gross receipts.
6. Separate License – Each place of business shall have a separate license. No license shall be issued under the terms of the ordinance to cover more than one 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 licenses pursued; provided, however, that if any applicant is engaged in two 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 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.
7. Gross Receipts Defined – Receipts from all sales, or services rendered, or activities conducted within the County of Rockbridge; provided, however, that the term “gross receipts” shall not include Virginia sales or use tax, local sales tax, nor Federal and State gasoline tax. Gross Receipts shall not include dues collected by trade, business, professional, service or civic associations or similar organizations.
8. Processing of License – Return all copies of application for processing. Every person required to obtain a license shall receive a validated form to be displayed in a conspicuous place.

FOR DETAILED INFORMATION SEE THE LICENSE TAX ORDINANCE OF ROCKBRIDGE COUNTY,  
ON FILE AT THE ROCKBRIDGE COUNTY BOARD OF SUPERVISORS' OFFICE IN LEXINGTON VA.