

## ARTICLE II. LICENSE TAX SCHEDULE

### Sec. 9-26. License fee and tax.

Every person or business subject to licensure under this chapter shall be assessed and required to pay annually:

(1) A fee for the issuance of such license in the amount of twenty dollars (\$20.00), provided that payment of a license fee shall not be required when the license tax assessed upon such person or business exceeds twenty dollars (\$20.00).

(2) Except as may be otherwise provided in §§ 58.1-3712, 58.1-3712.1 and 58.1-3713 of the Code of Virginia, every such person or business with annual gross receipts of more than twenty thousand dollars (\$20,000.00) shall be assessed and required to pay annually a license tax as provided in this chapter at a rate set forth below for the class of enterprise listed:

a. For contractors and persons constructing for their own account for sale, twelve cents (\$0.12) per one hundred dollars (\$100.00) of gross receipts;

b. For retailers, twelve cents (\$0.12) per one hundred dollars (\$100.00) of gross receipts;

c. 1. For financial services, twenty cents (\$0.20) per one hundred dollars (\$100.00) of gross receipts;

2. For real estate and professional services, twenty-five cents (\$0.25) per one hundred dollars (\$100.00) of gross receipts;

d. 1. For repair services, ten cents (\$0.10) per one hundred dollars (\$100.00) of gross receipts;

2. For personal and business services and all other businesses and occupations not specifically listed or exempted in this chapter or otherwise by law, fifteen cents (\$0.15) per one hundred dollars (\$100.00) of gross receipts;

e. For wholesalers, five cents (\$0.05) per one hundred dollars (\$100.00) of purchases (see § 58.1-3716 of the Code of Virginia for limitations);

f. For carnivals, circuses and speedways, one hundred dollars (\$100.00) per day for each performance held in this jurisdiction (see § 58.1-3728 of the Code of Virginia for limitations);

g. For fortune-tellers, clairvoyants and practitioners of palmistry, one thousand dollars (\$1000.00) per year;

**State law references:** Code of Virginia, § 58-1-3726

h. For massage parlors having more than two (2) persons engaged as a masseuse or masseur, five thousand dollars (\$5000.00) per year;

i. For itinerant merchants or peddlers pursuant to Section 58.1-3717 of the Code of Virginia, one hundred dollars (\$100.00) per year; provided, however, that itinerant merchants or peddlers participating in a community event officially sanctioned or sponsored by a charitable nonprofit organization or a nonprofit organization exempt from federal income tax under Internal Revenue Service Code Section 501(c)(3) may be exempted from the license and license tax requirement provided the qualified sponsoring organization of such community event has obtained one (1) "umbrella" license on behalf of all the itinerant merchant/peddler participants in such event, and provided further that the sponsoring organization has furnished a complete list of all such participants to the town treasurer prior to such community event.

j. For non-resident photographers pursuant to Section 58.1-3727 of the Code of Virginia, thirty dollars (\$30.00) per year;

k. For permanent coliseums, arenas or auditoriums having a maximum capacity in excess of ten thousand (10,000) persons, open to the public, one thousand dollars (\$1000.00) per year;

**State law references:** Code of Virginia, § 58.1-3729.

l. For savings and loan associations and credit unions, fifty dollars (\$50.00) per year;

**State law references:** Code of Virginia, § 58.1-3730.

m. For direct sellers as defined in § 58.1-3719.1 of the Code of Virginia with total annual sales in excess of four thousand dollars (\$4,000.00), twelve cents (\$0.12) per one hundred dollars (\$100.00) of total annual retail sales or five cents (\$0.05) per one hundred dollars (\$100.00) of total annual wholesale sales, whichever is applicable.

n. For operators of general amusements, including, without limitation, arcades or buildings devoted to general amusement or entertaining, amusement parks, billiards or pool, bowling alleys, golf driving ranges, miniature golf courses, theatres, skating rinks or other sports facilities operated for profit, or for any person providing any type of entertainment or show for which compensation is received, excluding such entertainment or shows sponsored by a recognized nonprofit community service organization or as may not be otherwise specifically provided for or exempted under another section of this chapter or the Code of Virginia, thirty cents (\$0.30) per one hundred dollars (\$100.00) of gross receipts.

o. For manufacturers, millers and processors, provided, however, that no license fee or tax shall be imposed or levied upon a manufacturer for the privilege of manufacturing and selling goods, wares and merchandise at wholesale at the place of manufacture, fifteen cents (\$0.15) per one hundred dollars (\$100.00) of gross receipts.

p. For certain public service corporations (heat, light, power and gas, telephone and telegraph companies), one-half of one percent (0.005) of the gross receipts of such company accruing from sales to the ultimate consumer in the Town of Berryville, provided, however, that gross receipts shall exclude the following:

1. In the case of telephone companies, charges for long distance telephone calls, charges for services provided to the government of the United States or the Commonwealth of Virginia and their officers or agents, or local exchange revenues from coin-operated telephones;
2. In the case of heat, light, power and gas companies, charges for services furnished to federal, state and local authorities and sales for resale to other electric companies.

(Ord. of 12-10-96)

### ARTICLE III. OTHER LICENSES, LICENSE REQUIREMENTS.

#### Sec. 9-31. Alcoholic beverages.

(a) Every person who shall engage in the business of manufacturing, bottling, wholesaling or retailing alcoholic beverages within the town shall obtain a license and shall pay an annual license tax, in addition to the business, professional and occupational license tax assessed upon the gross receipts of such person, an annual alcoholic beverage license tax as follows:

(1) For each distiller's license, five hundred dollars (\$500.00); provided that no license shall be required of any distiller manufacturing not more than five thousand (5,000) gallons of alcohol or spirits, or both, during the license year;

(2) For each winery license, five hundred dollars (\$500.00);

(3) For each brewery license, five hundred dollars (\$500.00);

(4) For each bottler's license, two hundred dollars (\$200.00);

(5) For each wholesale beer license, twenty-five dollars (\$25.00);

(6) For each wholesale wine distributor's license, twenty-five dollars (\$25.00);

(7) For each retail on-premises wine and beer license for a hotel, motel, restaurant or club, twenty dollars (\$20.00);

- (8) For each retail off-premises wine and beer license, twenty dollars (\$20.00);
- (9) For each retail on-premises beer license for a hotel, motel, restaurant or club, twenty dollars (\$20.00);
- (10) For each banquet license, five dollars (\$5.00);
- (11) For each mixed beverage caterer's license, twenty dollars (\$20.00).
- (12) Any person in the town who holds a mixed beverage restaurant license from the state shall obtain from the town a mixed beverage license and pay an annual license tax as follows:
- a. Persons operating restaurants, including restaurants located on the premises of and operated by hotels or motels:
    1. Two hundred dollars (\$200.00) for each restaurant with a seating capacity at tables for up to one hundred (100) persons.
    2. Three hundred fifty dollars (\$350.00) for each restaurant with a seating capacity at tables for more than one hundred (100) but not more than one hundred fifty (150) persons.
    3. Five hundred dollars (\$500.00) for each restaurant with a seating capacity at tables for more than one hundred fifty (150) persons.
  - b. A private, nonprofit club operating a restaurant located on the premises of such club, three hundred fifty dollars (\$350.00).
- (b) The licenses referred to in this section shall be as respectively defined by Title 4.1, Chapter 1 of the Code of Virginia, and the terms used in this section shall have the meaning respectively prescribed to them by such Chapter 1 of Title 4.1.
- (c) No local alcoholic beverage license issued pursuant to this section shall exempt any licensee from the local license tax prescribed by section 9-26 of this chapter. The base for measuring the local license taxes prescribed in section 9-26 shall include sales from alcoholic beverages in addition to the local alcoholic beverage license tax prescribed by this section.
- (d) The provisions of this section shall not apply to any wholesaler for the privilege of delivering alcoholic beverages in the town when such wholesaler maintains no place of business within the town.
- (e) No license shall be issued under this section to any person unless such person shall hold or secure simultaneously therewith the proper state license, which state license shall be exhibited to the town treasurer. Any violation of the terms of this provision shall be sufficient grounds for the revocation of the license issued pursuant to this section.
- (Ord. of 12-10-96)

**State law references:** Code of Virginia, §§ 4.1-205 and 4.1-233.

#### Sec. 9-32. Amusement machines, coin operated machines.

- (a) For the purpose of this section, the term "amusement operator" means any person leasing, renting or otherwise furnishing or providing a coin-operated amusement machine, which machine or coin-operated device is located within the Town of Berryville; provided, however, that the term "amusement operator" shall not include a person owning less than three (3) such machines on property owned or leased by such person.
- (b) Every amusement operator shall pay an annual license tax of two hundred dollars (\$200.00) for the operation of ten (10) or more coin-operated amusement machines and one hundred ninety-five dollars (\$195.00) for the operation of less than ten (10) such machines located within the Town of Berryville, notwithstanding the situs requirements of Section 58.1-3703.1 of the Code of Virginia.

(c) Every amusement operator subject to the provisions of this section shall furnish to the town treasurer a complete list of all coin-operated amusement machines such operator has located within the town, indicating the location and address of each location of each such machine, on or before January thirty-first of each year. Each such machine shall have conspicuously located thereon a decal, sticker, or other adhesive label, no less than one (1) by two (2) inches in size, clearly denoting the operator's name and address.

(d) Upon payment of the license tax prescribed herein, the town treasurer shall issue a license which, when signed by the treasurer, shall evidence the payment of the license tax.

(e) The license tax prescribed by this section shall not be applicable to operators of weighing machines, automatic baggage or parcel checking machines or receptacles, nor to operators of vending machines which are so constructed as to do nothing but vend goods, wares and merchandise or postage stamps or provide service only, nor to operators of viewing machines or photomat machines, nor operators of devices or machines affording rides to children, or for the delivery of newspapers.

(Ord. of 12-10-96)

**State law references:** Code of Virginia, §§ 58.1-3720, 58.1-3721 and 58.1-3722.

Sec. 9-33. Taxicabs, motor vehicle carriers.

Every person who operates or intends to operate within the town any taxicab or other motor vehicle for the transportation of passengers for consideration shall pay an annual license tax of thirty dollars (\$30.00) for each vehicle.

(Ord. of 12-10-96)

**State law references:** Code of Virginia, § 46.2-2017.

Sec. 9-34. Exemptions from local license taxes and fees.

No local license fee or license tax shall be imposed or levied upon the following:

(1) For selling farm or domestic products or nursery products, ornamental or otherwise, or for the planting of nursery products, as an incident to the sale thereof, provided such products are grown or produced by the person offering such products for sale;

(2) Upon the privilege or right of printing or publishing any newspaper, magazine, newsletter or other publication issued daily or regularly at average intervals not exceeding three months, provided the publication's subscription sales are exempt from the state sales tax, or for the privilege or right of operating or conducting any radio or television broadcasting station or service;

(3) On a manufacturer for the privilege of manufacturing and selling goods, wares and merchandise at wholesale at the place of manufacture;

(4) Upon a wholesaler for the privilege of selling goods, wares and merchandise to other persons for resale unless such wholesaler has a definite place of business or store within the town; provided, however, this subdivision shall not be construed as prohibiting the town from imposing the local license tax on a peddler at wholesale pursuant to section 58.1-3718 of the Code of Virginia;

(5) Upon any person, firm or corporation for engaging in the business of renting, as the owner of such property, real property other than hotels, motels, motor lodges, auto courts, tourist courts, travel trailer parks, lodging houses, rooming houses and boarding houses;

(6) Upon a wholesaler or retailer for the privilege of selling bicentennial medals or products on a nonprofit basis for the benefit of a local bicentennial commission or committee, provided such commission or committee has been officially sanctioned by the town;

(7) On or measured by receipts of a charitable nonprofit organization except to the extent the organization has receipts from an unrelated trade or business the income of which is taxable under Internal Revenue Service Code Section 511, et seq. For the purpose of this subdivision, "charitable nonprofit organization" means an organization which is described in Internal Revenue Service Code Section 501(c)(3) and to which contributions are deductible by the contributor under Internal Revenue Code Section 170, except that educational institutions shall be limited to schools, colleges and other similar institutions of learning;

(8) On or measured by gifts, contributions, and membership dues of a nonprofit organization. For the purpose of this subdivision, a "nonprofit organization" means an organization exempt from federal income tax under Internal Revenue Service Code Section 501(c)(3) other than charitable nonprofit organizations;

(9) On any person or activity as may be specifically provided pursuant to Section 58.1-3703 of the Code of Virginia.

(Ord. of 12-10-96)

**State law references:** Code of Virginia, § 58.1-3703.