

Sec. 54-413. Tax rates.

Except as may be specifically otherwise provided by ordinance or other law, the annual license tax imposed hereunder shall be \$10.00, or the rate set forth below for the class of enterprise listed, whichever is greater:

- (1) For contracting and persons constructing for their own account for sale \$30.00, not pro-rated, for gross receipts up to \$250,000.00; and \$0.10 per \$100.00 on gross receipts of contractors in excess of \$250,000.00.
- (2) For retailers \$30.00, not pro-rated, for gross receipts up to \$250,000.00; \$0.10 per \$100.00 on gross receipts of retailers in excess of \$250,000.00 but not more than \$2,000,000.00; and \$0.15 per \$100.00 on gross receipts of retailers in excess of \$2,000,000.00.
- (3) For financial, real estate (except real estate salesmen) and professional services \$30.00, not pro-rated for gross receipts up to \$250,000.00; \$0.10 per \$100.00 on gross receipts of financial, real estate, and professional services businesses in excess of \$250,000.00 but not more than \$2,000,000.00; and \$0.15 per \$100.00 on gross receipts of financial, real estate, and professional services businesses in excess of \$2,000,000.00.
- (4) For repair, personal and business services and all other businesses and occupations not specifically listed or excepted in this article \$30.00, not pro-rated, for gross receipts up to \$250,000.00; \$0.10 per \$100.00 on gross receipts of repair, personal and business services businesses in excess of \$250,000.00 but not more than \$2,000,000.00; and \$0.15 per \$100.00 on gross receipts of repair, personal, and business services businesses in excess of \$2,000,000.00.
- (5) For every retail peddler of wood, charcoal, meats, milks, butter, eggs, poultry, game, vegetables, fruits or other family supplies of a perishable nature or farm products not grown or produced by them, \$50.00, not prorated, when he travels on foot; when he peddles otherwise than on foot, the tax shall be \$50.00 per annum, not prorated, for each vehicle so used.
- (6) For all other retail peddlers carrying and delivering their wares on foot in the town, \$275.00, not prorated; every other retail peddler carrying and delivering his wares otherwise than on foot in the town, \$500.00 per annum, not prorated.
- (7) For every wholesale peddler, \$50.00, not prorated.
- (8) For carnivals, circuses and speedways \$200.00 per day, subject to limitations in Code of Virginia, § 58.1-3728.

The term of the license to operate a carnival shall be one day.

The operator of a carnival shall need no additional license for the privilege of selling soft drinks, confections, food, souvenirs and novelties on the grounds on which the show is exhibited.

- (9) For every operator (as defined in Code of Virginia, § 58.1-3720(11)) of any coin-operated machine doing business in this town a license tax of \$50.00. This license shall be in addition to the BPOL tax of gross receipts provided for hereinabove.

The license tax provided for in this section shall not be applicable to operators of weighing machines, automatic baggage or parcel checking machines or receptacles, vending machines which vend goods, wares and merchandise or postage stamps or provide service only, viewing machines or photo-mat machines, or of machines affording rides to children and vending newspapers.

- (10) For every person doing business in this town as a fortuneteller, clairvoyant, or practitioner of palmistry, \$1,000.00. This license shall not be transferable.

- (11) For every real estate salesman, as defined in Code of Virginia, § 54-731, an annual license tax of \$30.00.
- (12) For massage parlors, \$1,000.00 per year.
- (13) For dealers in precious metals, \$500.00 per year.
- (14) For wholesalers an annual tax of \$30.00 for gross receipts up to \$250,000.00; \$0.10 per \$100.00 on gross receipts of a wholesale business in excess of \$250,000.00 but not more than \$2,000,000.00; and \$0.15 per \$100.00 on gross receipts of a wholesale business in excess of \$2,000,000.00.
- (15) For direct sellers as defined in Code of Virginia, § 58.1-3719.1, an annual tax of \$30.00 for gross receipts up to \$8,000.00; and \$0.15 per \$100.00 on gross receipts of direct sale businesses in excess of \$8,000.00.
- (16) For mobile food units, \$50.00.

(Ord. No. 23-15, 11-28-2023; Ord. No. 24-5, 5-28-2024; Ord. No. 25-6, 5-13-2025)