



NEW KENT COUNTY BUSINESS LICENSE APPLICATION

Laura Ecimovic
 New Kent County Commissioner of Revenue
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SSN:		FED ID:	
Applicant Name & Mailing Address:		Business Name & Address:	
Phone:	Fax:	Zoning Approval:	Tax Year:
Cell:	Email:	Web Ad:	

Gross Receipts of all orders or contracts are accepted throughout preceding year. New Business should estimate for this license.

	Business Type	Gross receipts multiplied by	Rate	= Tax \$
1	Contractor	\$.0012	\$
2	Retail Sales	\$.0015	\$
3	Wholesale	\$.0004	\$
4	Repairs, personal, business & other services	\$.0027	\$
5	Financial, Real Estate & Professional	\$.0044	\$
6	Utility License Tax	\$.0042	\$
7	Miscellaneous License	\$.0027	\$
8	Total Tax (add lines 1-7) Minimum License \$30.00			\$
9	Late Filing Penalty (After March 1, 10% or \$10.00, whichever is greater) NEW KENT COUNTY CODE 14-96			\$
10	Sub-Total (add lines 8 & 9)			\$
11	Interest (After April 1)			\$
12	Total Amount Due (add lines 10 & 11)			\$

I, the Commissioner of Revenue of the County of New Kent, Virginia, do find the foregoing application in due form. Therefore, pursuant to the License Tax Ordinance of the county of New Kent, Virginia, this license is severally granted to the above named applicant to prosecute the business, employment or profession covered by the foregoing application as indicated hereon, at the above named definite location for the period indicated. This license, however, shall not be valid or have any legal effect unless and until the taxes (penalties and interest) prescribed by said ordinance are aid to the treasurer of New Kent County, and does not permit the license to prosecute any business, profession or occupation in violation of any New Kent County Ordinance, State or Federal law.

Signature of Commissioner of Revenue, her deputy or other designated official

I, THE UNDERSIGNED APPLICANT DO SWEAR (OR AFFIRM), THAT THE FOREGOING FIGURED AND STATEMENTS ARE TRUE FULL AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF, AND THAT I UNDERSTAND THE LIMITS OF THIS LICENSE.	
AUTHORIZED SIGNATURE AND TITLE	DATE
BUSINESS LICENSE #	PAYMENT METHOD

RENEWAL APPLICATIONS ARE DUE ON OR BEFORE MARCH 1, OF THE LICENSE YEAR

Minimum License of \$30.00

GENERAL INFORMATION ON NEW KENT COUNTY BUSINESS LICENSE TAX

- 1) GROSS RECEIPTS** – For the purpose of this license are based on the calendar year, January 1 through December 31.
- 2) PLACE OF FILING** – All applications for a New Kent County Business License are filed at the office of the New Kent County Commissioner of Revenue, 12007 Courthouse Circle, PO Box 99, New Kent, VA 23124
- 3) DUE DATE** – Renewal application must be made by March 1 of the license Year. All taxes imposed by the License Tax Ordinance of New Kent County, except where otherwise provided, will become due and payable on or before March 1 of each license year. Penalty and interest will be assessed beginning March 2 of the license year. The penalty for late filing is 10%, with a minimum fee of \$10.00 as prescribed by New Kent County Code 14-96 (a). Interest accrues monthly.
- 4) TRANSFER OF A LICENSE** – Licenses issued under the provisions of the ordinance, except as otherwise provided, may be transferred. No transfer will be valid unless written notice is given to the Commissioner of Revenue.

FOR DETAILED INFORMATION, SEE THE LICENSE TAX ORDINANCE OF THE NEW KENT COUNTY CODE OR GUIDELINES FOR BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX. BOTH REFERENCES ARE ON THE FILE IN THE COMMISSIONER OF REVENUE OFFICE.

DEFINITIONS

- ◆ **GROSS RECEIPTS:** The whole, entire, total receipts, without deduction, except as provided by law.
- ◆ **CONTRACTOR:** Any person, firm or corporation 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; Accepting or offering to accept contracts to do any paving, curbing or any other work on sidewalks, street, alleys, or highways, or public or private property, using asphalt, brick, stone, cement, concrete, wood or any composition; 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; Accepting or offering to accept an order or contract to construct any sewer of stone, brick, terra cotta or any other material; 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 engaging in the business of plumbing and steam fitting.
- ◆ **RETAIL SALE** – Sale of goods, wares and merchandise for use or consumption by purchaser for any purpose other than resale by the purchaser, but does not include sales at wholesale to institutional, commercial and industrial users which are classified as wholesale sales.
- ◆ **WHOLESALE** – Sale of goods, wares and merchandise for resale by the purchaser, including sales when the goods, wares or merchandise will be incorporated into goods for sale, and also includes sales to institutional, commercial, industrial and governmental users which because of the facts and circumstances surrounding the sales, such as quantity, price or other terms, indicate that they are consistent with the sales at wholesale.
- ◆ **SERVICE** – Things purchased by a customer which do not have physical characteristics, or which are not goods, wares, or merchandise.
- ◆ **FINANCIAL SERVICE** – The buying, selling, handling, managing, and investing regarding money, credit, securities or other investments for others as well as providing advice to others on such matters.
- ◆ **REAL ESTATE SERVICE** – Providing a service for others with respect to the purchase, sale, lease, rental or appraisal of real property.
- ◆ **PROFESSIONAL SERVICE** – The service 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 occupation as listed in the BPOL guidelines. The word “profession” implies attainments in the professional knowledge as distinguished from mere skill, and the application of knowledge to use for others rather than for personal profit.