



County of Dinwiddie
Lori K. Stevens, COMMISSIONER OF THE REVENUE
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Tax Year: 2021

COUNTY OF DINWIDDIE BUSINESS LICENSE ASSESSMENT

This Assessment is valid ONLY for this locality with the exception of Contractors:

- Business License renewals must be filed by March 1st.
- The filing of Business Tangible Personal Property and for Machinery & Tools is filed **ANNUALLY** on or before February 16.
- The completion of this Business License Assessment does not constitute approval to conduct business, compliance of State & Local regulations are mandatory. Lacking proof of Business Gross Receipts is not a valid reason for filing late and is required to be submitted.
- **Contractors are required to complete Form 61A**, the Contractor's Certification of Insuring Liability for Worker's Compensation online at www.workcomp.virginia.gov : A copy of your certification letter is required at renewal to ensure compliance.
- **BUSINESSES UNDER THE MINIMUM REQUIREMENT:** The gross receipts of any business must be at least \$10,000 or more per year before a fee/tax applies yet renewal is still required at any level of income and/or operation. **OUT OF COUNTY CONTRACTORS:** If you are licensed in another county, the gross receipts must be at least \$25,000.01 or more before fee/tax applies or license will be issued.
- **CLOSED/MOVED BUSINESS:** If you closed or moved your business prior to Jan 1 of current tax filing period, indicate status by choosing one of the following: **Closed** **Moved** (**address of new location required**) **Date:** _____ **sign below and return.**

Type of License* (see OATH below)	Rate (see reverse)	Actual Gross Receipts Jan 1 – Dec 31	Total Tax or Fee (see reverse)
Alcoholic Beverages: <input type="checkbox"/> Mixed <input type="checkbox"/> Beer	ABC #	ABC FEE	
*LATE FILING PENALTY APPLIES IF FILED AFTER MARCH 1 ST		* 10% Late Filing Penalty	\$
Make check payable to Treasurer, Dinwiddie County and mail to: P.O. Box 104, Dinwiddie VA 23841		TOTAL AMOUNT DUE	\$

It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11)

OATH: * By submitting this Assessment, I the undersigned do swear or affirm under penalty of perjury that (1) I agree with the description of the "Type of License" and understand the limits of this Business License, (2) I must notify the office of the Commissioner of the Revenue if this business activity changes in any way or relocates, (3) the figures and statements herein are true, complete, and correct to the best of my knowledge and belief, (4) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign, and (5) furthermore, as the applicant I accept the responsibility of confirming with the County's Planning Department that the location listed above is properly zoned for the licensable activities being conducted there.

Signature of person who is authorized and filed _____ Print Name and Title _____ Date _____
 Email Address: _____ Daytime Telephone No.: _____

NOTICE OF RIGHT OF APPEAL AND PROCEDURES

Any person assessed with a local license tax as a result of an appealable event has the right to file an administrative appeal of the assessment. The appeal must be: (1) filed within one year from the last day of the tax year for which such assessment is made, or within one year from the date of the appealable event, whichever is later, and (2) sent to—Dinwiddie County Commissioner of the Revenue, P. O. Box 104, Dinwiddie VA 23841. For more info, including specific appeal procedures, required content, etc., go to www.dinwiddieva.us or VA Code § 58.1-3703.1 et seq.

LICENSE FEE SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS LESS THAN \$50,000

<u>Gross Receipts* Range</u>	<u>License Fee</u>
0 - \$10,000.00	0
\$10,001.00 - \$25,000.00	\$25.00
\$25,001.00 - \$50,000.00	\$50.00

Note: This fee schedule applies separately to each license classification

LICENSE TAX SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* GREATER THAN \$50,000.00

<u>License Classification</u>	<u>Basis</u>	<u>Rate Per \$100.00</u>
*Contractor – Resident & Non-Resident	Gross Receipts	.14
Business Service	Gross Receipts	.30
Direct Seller – Retail	Gross Receipts	.16
Direct Seller – Wholesale	Gross Receipts	.05
Personal Service	Gross Receipts	.30
Professional, Financial & Real Estate Services	Gross Receipts	.45
Repair Service	Gross Receipts	.30
Retail Merchants	Gross Receipts	.16
Wholesale Merchants & Peddler Wholesale	Gross Receipts	.05
*BPOL Required for Non-Resident Contractors with gross receipts of \$25,000.00 or more, the above license fee/tax schedule applies		

FLAT FEES

FOR BUSINESS LICENSE CLASSIFICATIONS WITH FEES NOT RELATED TO GROSS RECEIPTS OR PURCHASES

<u>License Classification</u>	<u>Flat Fee Amount</u>
Manufacturer Distillers (other than beer and wine)	\$300.00
Winery License	\$150.00
Brewery and/or Bottler License (separate classifications)	\$300.00
ABC – Druggist	\$10.00
ABC - Retailers, Hotels, Restaurants, Clubs	\$20.00
ABC – licensed retailers not otherwise listed or within the enclosure of baseball parks or similar places	\$20.00
Mixed Alcoholic Beverages, Restaurants:	
• Seating capacity at tables for 50-100 persons	\$200.00
• Seating capacity at tables for 100-150 persons	\$350.00
• Seating capacity at tables for 150+ persons	\$500.00
• Private, non-profit club operating a restaurant located on premises of club serving mixed	\$350.00
ABC Permit for single event sales (ABC LICENSE REQUIRED)	\$5.00
Bondsmen (License from the Department of Criminal Justice Services Required)	\$100.00
Itinerant Vendors, Merchants and Mechanics	\$500.00
Massage Parlors	\$5,000.00
Peddlers	\$500.00
Peddlers Defined License: for sale of edible supplies (perishable nature), Christmas trees & firewood	\$25.00
Photographers	\$30.00
Vehicle Racing Tracks	\$500.00