



County of Dinwiddie Business, Professional, and Occupational License Tax

Schedule of License Rates:

Amusements: Minimum of \$8,333.00

\$.30 (cents) per hundred gross receipts or \$25.00, whichever is greater

Bondsmen:

\$100.00 flat fee

Builder/Developer/Contractor: Minimum of \$21,430.00

\$.14 (cents) per hundred gross receipts or \$30.00, whichever is greater

Direct Seller: Minimum of \$4,000.00

Wholesale; \$.05 (cents) per hundred dollars

Retail; \$.16 (cents) per hundred dollars

Distillers or Sellers of Mixed ABC or Other:

\$300 flat rate Manufacturer Distillers License (other than wine and beer)

\$150 flat rate, winery license

\$300 flat rate, brewery license

\$20 flat rate, retailers, hotels, restaurants, clubs

\$10 flat rate, druggists

\$20 flat rate, licensed retailers not otherwise listed or within the enclosure of baseball parks or similar places.

Mixed Alcoholic Beverages, Restaurants

\$200 flat rate, seating capacity at tables for 50-100 persons

\$350 flat rate, seating capacity at tables for 100-150 persons

\$500 flat rate, seating capacity at tables for 150+ persons

\$350 flat rate, private, non-profit club operating a restaurant

located on the premises of such club serving mixed

ABC PERMITS for SINGLE EVENT SALES COUNTY ORDINANCE (13-62)

\$5.00 flat charge if has ABC LICENSE and selling alcohol at event

Itinerant Vendors, Merchants and Mechanics:

\$500 flat rate

Special Event License:

\$50 flat rate, per event or activity which lasts less than five days

Massage Parlors:

\$5,000 flat rate

Peddlers:

\$500 flat rate

Peddlers (Wholesale): Minimum \$50,000.00

\$.05 (cents) per hundred gross receipts or \$25, whichever is greater

Peddlers Defined License:

License for peddlers of meats, milk, butter, eggs, poultry, fish, oysters, seafood, game, vegetables, fruit or other edible family supplies of a perishable nature or firewood for home consumption

\$25 flat rate

Personal, Business, Repair, or other services: Minimum of \$8,333.00

\$.30 (cents) per hundred gross receipts or \$25, whichever is greater

Professional Services: Minimum of \$5,555.00

\$.45 (cents) per hundred gross receipts or \$25, whichever is greater

Retail Merchants: Minimum of \$15,625.00

\$.16 (cents) per hundred gross receipts or \$25, whichever is greater

Wholesale Merchants: Minimum of \$50,000.00

\$.05 (cents) per hundred gross receipts or \$25, whichever is greater