

# BUSINESS OR PROFESSIONAL LICENSE

## LICENSE YEAR JANUARY 1, 2020 TO DECEMBER 31, 2020

Check the instruction sheet to determine which category describes the license you require. Your business may require more than one type of license. Find below the category and method of computing the tax. State the category and indicate your gross receipts in the appropriate section on the application blank and return to this office not later than March 2, 2020, accompanied with the amount of tax prescribed. You will be issued a County License on a separate form.

The calculation of gross receipts, for the purposes of the business or professional license must be on either a cash or accrual basis, determined by your accounting system. The next preceding year shall normally be the preceding calendar year, January 1, to December 31, or other 12 month period. Whichever choice is made, it must be indicated and must be used consistently thereafter.

### **CATEGORY 00001: Contractors**

The license tax imposed upon a person engaged in contracting is \$ .14 (14 cents) per one hundred dollars of gross receipts over \$100,000, but not less than \$30.00 (\$30 dollars). Gross receipts for contractors whose office is not located in the corporate limits of the County of Pulaski shall be based on work performed within the corporate limits, subject to the limitation as stated in Section 58.1-3715 of the Code of Virginia 1997, as amended.

### **CATEGORY 00002: Retailers**

The license tax imposed on a person engaged in retail sales is \$ .20 (20 cents) per one hundred dollars of gross receipts over \$100,000, but not less than \$30.00 (\$30 dollars).

### **CATEGORY 00003: Financial, Real Estate, & Professional Services**

The local license taxes imposed on a person engaged in a financial, real estate, or professional service is \$ .07 (7 cents) per one hundred dollars of gross receipts over \$100,000, but not less than \$30.00 (\$30 dollars).

### **CATEGORY 00004: Repair, Personal & Business Services**

The local license imposed on a person engaged in a repair, personal or business service or any other business or occupations not specifically listed or exempted in this ordinance or otherwise by law, the rate is \$ .15 (15 cents) per one hundred dollars of gross receipts over \$100,000, but not less than \$30.00 (\$30 dollars).

### **CATEGORY 00005: Wholesalers**

All wholesale merchants shall pay an annual license tax equal to \$ .05 (5 cents) per one hundred dollars of purchases, but not less than \$30.00 (\$30 dollars).

### **CATEGORY 00006: Savings & Loan Associations & Credit Unions**

The local license imposed on a person engaged in a financial, savings and loan, or credit Unions is \$ .07 (7 cents) per one hundred dollars of gross receipts over \$100,000, but not less than \$30.00 (\$30 dollars).

### **CATEGORY 00007: Pawn Shop and Firearms Dealer**

The local license imposed on a Pawn Shop or Firearms Dealer is a flat \$50.00 fee.

### **CATEGORY 00008: Precious Metals**

The local license imposed on a precious metal dealer is a flat \$200.00 fee.

**\*\*The first \$100,000 of your gross receipts is a flat \$30.00.** If you have over \$100,000 gross receipts, you need to figure the overage at the rate category that you are in and add that amount to the \$30.00 for your first \$100,000 of gross receipts. This will give you the total that you will need to send in for your payment of your license.

---

**For Office Use Only and NEW BUSINESS APPLICATIONS ONLY:**

Property zoned as: \_\_\_\_\_

Approved by zoning department to allow business: \_\_\_\_\_

Denied by zoning department: \_\_\_\_\_