



**Sec. 20-350 Definitions.**

Gross receipts of the business means the gross sales of merchandise and the gross receipts of the business, occupation or profession from all earnings, fees, commissions, brokerage charges and rentals, and from all income whatsoever arising from or growing out of the conduct of the business, occupation or profession licensed in this chapter during the license year immediately preceding the license year for which the tax is being computed, without any deductions whatsoever, unless otherwise expressly provided (by the State or County Code).

COUNTY LICENSE RATES ONLY WHEN TAX BASE EXCEEDS \$500,000 (Exception: Most businesses subject to the flat tax are located on the front of this form.)			
<b>Amusement Promoter</b>	\$.20 per \$100 of gross receipts or \$30, whichever is greater.	<b>Itinerant Merchant*</b> (see front)	\$200 flat tax or \$.20 per \$100 of gross receipts, whichever is greater.
<b>Business &amp; Misc. Service</b>	\$.20 per \$100 of gross receipts or \$30, whichever is greater.	<b>Peddler – Ice and Wood</b>	\$30 flat tax
<b>Coin Machine Operator</b>	\$200 plus \$.20 per \$100 of gross receipts from machines (Amusement, Music, etc.)	<b>Peddler – Seafood (Catch)</b>	\$15 flat tax
<b>Commission Merchant</b>	\$.20 per \$100 of gross receipts or \$30, whichever is greater.	<b>Personal Service</b> (includes Taxi)	\$.20 per \$100 of gross receipts or \$30, whichever is greater.
<b>Contractor</b> (see notice below)	\$.15 per \$100 of gross receipts or \$30, whichever is greater.	<b>Professional Service</b>	\$.20 per \$100 of gross receipts or \$30, whichever is greater.
<b>Contractor (Fee Basis)</b> (see notice below)	\$.15 per \$100 of gross fees or \$30, whichever is greater.	<b>Retail Merchant</b>	\$.20 per \$100 of gross receipts or \$30, whichever is greater.
<b>Speculative Builder</b> (see notice below)	\$.15 per \$100 of cost of construction (excluding cost of land) or \$30, whichever is greater.	<b>Sales Promotion Show</b>	\$250 per week
<b>First Mortgage Loan &amp; Money Lender</b>	\$.20 per \$100 of gross receipts (excluding principal) or \$30, whichever is greater.	<b>Wholesale Merchant</b>	See Worksheet Below.
<b>Hotel &amp; Motel</b>	\$.20 per \$100 of gross receipts or \$30, whichever is greater.	<b>Utility-Water, Telephone, Heat, Light and Gas</b>	\$.50 per \$100 of gross receipts.

**WHOLESALE MERCHANTS WORKSHEET**

WHOLESALE MERCHANTS AND DISTRIBUTORS, WHOLESALE PEDDLERS, AND JUNK/PAPER DEALERS WORKSHEET			
TOTAL GROSS PURCHASES (Less \$500,000 Standard Deduction) _____ 2021		TOTAL GROSS PURCHASES (Less \$500,000 Standard Deduction) <b>\$29,035,076</b>	
(Multiply rates below X purchases to determine TAX DUE)		(Multiply rates below X purchases to determine TAX DUE)	
<b>PURCHASES</b> (Breakdown)	<b>TAX</b>	<b>PURCHASES</b> (Breakdown)	<b>TAX</b>
\$1 to \$10,000 purchases (\$25 min. tax)	= <b>\$25.00</b>	\$ 10,000	= \$ 25.00
\$10,001 to \$5,000,000 (\$.20 per \$100)	= _____	\$4,989,999	= \$ 9,980.00
\$5,000,001 to \$15,000,000 (\$.15 per \$100)	= _____	\$9,999,999	= \$15,000.00
\$15,000,001 to \$25,000,000 (\$.10 per \$100)	= _____	\$9,999,999	= \$10,000.00
\$25,000,001 to \$50,000,000 (\$.05 per \$100)	= _____	\$4,035,079	= \$ 2,018.00
\$50,000,001 to \$100,000,000 (\$.025 per \$100)	= _____		= _____
\$100,000,001 and over (\$.0125 per \$100)	= _____		= _____
<b>TOTALS</b>		<b>\$29,035,076</b>	<b>\$37,023.00</b>
<b>Wholesale Tax Base</b> <i>After Standard Deduction</i>	<b>Tax Amount</b> Enter this total on the License Application	<b>Wholesale Tax Base</b> <i>After Standard Deduction</i>	<b>Tax Amount</b> Enter this total on the License Application

**Contractor Affidavit:** (To be signed by all contractors not required to be licensed or certified by the State Board of Contractors.)

As an applicant for a business license to perform work in the County of Henrico and pursuant to Chapter 11, Title 54.1 of the Code of Virginia, I hereby swear that I am not required to be licensed or certified as a contractor in the Commonwealth of Virginia because the total contract value of the work being performed does not exceed \$1,000 per single contract or job (or a total of \$150,000 during any twelve month period). I understand that this foregoing dollar limitation does not apply to either landscape irrigation or well water construction and that licensure or certification is required in those cases.

I declare that the statements given herein are true, full and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Signature

**STATE OF VIRGINIA**  
**TO-WIT:**  
**COUNTY OF HENRICO**

I, the undersigned notary public for the county and state aforesaid, do certify that \_\_\_\_\_ appeared before me this (date) \_\_\_\_\_ in the County and State aforesaid and, after being duly sworn, indicated that the statements contained herein are true to the best of his/her knowledge and belief and that he/she is an individual acting in his/her own right or for entities, is the \_\_\_\_\_ (Title) of \_\_\_\_\_ (Entity Name) in Henrico County, Virginia, and as such represents that he/she is authorized to execute this application.

\_\_\_\_\_  
NOTARY PUBLIC (SEAL)

My Commission expires the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

**A**

**SUPPLEMENTAL BUSINESS LICENSE QUESTIONNAIRE**  
**\*\*COMPLETE FOR HOME OCCUPATION / HOME OFFICE ONLY\*\***

**A****Licensee Information**
 \_\_\_\_\_  
 Name of Licensee

 \_\_\_\_\_  
 Trade Name

 \_\_\_\_\_  
 Address of Home Office in Henrico County

 \_\_\_\_\_  
 Business Phone
**Description of Business**
 Be as **COMPLETE AND SPECIFIC** as possible.

 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Please Complete the Following:** Keep in mind that these questions pertain to **business activity in your home.**

 Does the licensee live at the street address where the business will trade?  Yes  No

 Will anyone work at the home business that does not live in the home?  Yes  No

 Does the licensee own the dwelling? *If not, the owner or his agent must sign:*

I, the owner, authorize use of the property for the business described above. \_\_\_\_\_

 How will services be offered?  By appointment only  To the general public (walk-in)

Area (square feet) of main floor of dwelling: \_\_\_\_\_ Area used for business purpose: \_\_\_\_\_

 Will the business require external or internal additions or alterations to the home?  Yes  No

 Will the business use a detached accessory structure (garage, shed, etc.) for any purpose?  Yes  No

 Will the business use machinery or equipment not customary for household purposes?  Yes  No

 Will stock-in-trade (other than handicrafts made on the premises) be kept at the home?  Yes  No

 Will products (other than handicrafts made on the premises) be sold at the home?  Yes  No

 Will there be group instruction, assembly, or activity in the home?  Yes  No How many people? \_\_\_\_\_

 Will there be any indication from the exterior that the home is used for a business?  Yes  No

 Will commercial vehicles be stored at the home?  Yes  No How many? \_\_\_\_\_ Empty Weight: \_\_\_\_\_

 Will any commercial trailer or tow truck or wrecker be parked at the dwelling?  Yes  No

The responses provided on this form are true, correct and complete. I understand that incomplete information may result in processing delays, and further understand that false or misleading information may be grounds for legal action.

 \_\_\_\_\_  
 Signature of Applicant

 \_\_\_\_\_  
 Date

GPIN: \_\_\_\_\_

**OFFICE USE ONLY**
 ZONING: \_\_\_\_\_ PROFFERS CHECKED: \_\_\_\_\_  APPROVED  REJECTED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

 COMMENTS: \_\_\_\_\_  
 \_\_\_\_\_

QUESTIONS CONCERNING SUPPLEMENTAL QUESTIONNAIRE:

Henrico County Permit Center, PO Box 90775, Henrico, VA 23273-0775, (804) 501-7280

**B****SUPPLEMENTAL BUSINESS LICENSE QUESTIONNAIRE****\*\*COMPLETE FOR COMMERCIAL LOCATION ONLY\*\*****B****Licensee Information**

Name of Licensee \_\_\_\_\_

Trade Name \_\_\_\_\_

Address Where Business Will Trade \_\_\_\_\_

Business Phone \_\_\_\_\_

**Description of Business**Be as **COMPLETE AND SPECIFIC** as possible.**Hours of Operation**

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Open: _____	Open: _____	Open: _____	Open: _____	Open: _____	Open: _____	Open: _____
Close: _____	Close: _____	Close: _____	Close: _____	Close: _____	Close: _____	Close: _____

**Please Complete the Following:**Does the business have, or intend to apply for, an ABC license?  Yes  No

If yes, what kind of license? \_\_\_\_\_

Will the business involve music, dancing or live entertainment?  Yes  No

If yes, please describe: \_\_\_\_\_

Will there be video games, billiard tables or similar amusements?  Yes  No If yes, how many? \_\_\_\_\_

If yes, please describe: \_\_\_\_\_

Will the business involve internet sweepstakes, online gambling, games of chance or similar activities?  Yes  No

If yes, please describe: \_\_\_\_\_

Will the business involve adult-oriented entertainment, merchandise, or other regulated activities\*?  Yes  No

If yes, please describe: \_\_\_\_\_

\*The county code defines an adult business as "any adult bookstore, adult video store, adult model studio, adult motel, adult movie theater, adult nightclub, adult store, business providing adult entertainment, or any other establishment that regularly exploits an interest in matters relating to specified sexual activities or specified anatomical areas or regularly features live entertainment intended for the sexual stimulation or titillation of patrons.

The responses I have provided on this form are true, correct and complete. I understand that incomplete information may result in processing delays, and further understand that false or misleading information may be grounds for legal action or revocation of license.

\_\_\_\_\_  
Signature of Applicant\_\_\_\_\_  
Date

GPIN: \_\_\_\_\_

**OFFICE USE ONLY**ZONING: \_\_\_\_\_ PROFFERS CHECKED: \_\_\_\_\_  APPROVED  REJECTED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

COMMENTS: \_\_\_\_\_

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