



## Business License Rate Schedule

Businesses that have gross receipts of \$12,000 or more please use the tax rate schedule below. **A MINIMUM LICENSE OF \$30.00 APPLIES IF GROSS RECEIPTS ARE UNDER \$12,000.** Your classification is listed on the front of this application on the line showing your category descriptions. Use the first two digits

Class A1 Contracting = .0016 x gross receipts

Class B2 Retail Merchant = .0020 x gross receipts

Class C3 Financial, real estate, & professional services = .0058 x gross receipts

Class D4 Repair, personal business, or other services = .0036 x gross receipts

Class E5 Persons licensed by VA ABC to manufacture, bottle, or sell alcoholic beverages  
**ABC License is not based on gross receipts.**

Retail Beer on premises \$40.00

Retail Beer on & off premises \$45.00

Retail Wine & Beer on premises \$45.00

Retail Wine & Beer off premises \$45.00

Retail Wine & Beer on & off premises \$55.00

Retail Wine & Beer on & Beer off premises \$50.00

Retail Wine & Beer off & Beer on premises \$50.00

Retail Winery off premises \$40.00

Mixed Beverage seating capacity (50-100) \$200.00

Mixed Beverage seating capacity (100-150) \$350.00

Mixed Beverage seating capacity (over 150) \$500.00

Mixed Beverage nonprofit club \$350.00

Class F6 Building & Loan Association = Flat Fee = \$50.00

Class G7 Coin Operated Machines = .0020 x gross receipts

Class H8 Coin Vending of Merchandise & Stamps = .0020 x gross receipts

Class I9 Peddlers = Flat Fee varies from \$50.00 to \$500.00  
Mobile Canteen = \$250.00

Class J10 Public Service Corporations = ½ of 1% Gross Receipts

Class K11 Wholesale Merchants = .0025 x purchases (Minimum 30.00)

Class L12 Coin Operated Machines, Amusement Machines Only  
Coin Machine Operator owning more than 3 and less than 10 machines = \$175.00  
Coin Machine Operator owning 10 or more = \$200.00

Class O15 Fortune Tellers = Flat Rate \$1,000.00

**To avoid late filing penalty, this application must be received on or before March 1.**