

CUMBERLAND COUNTY

Office of the Commissioner of Revenue

PO Box 77
Cumberland, VA 23040
(804) 492-4280
(804) 492-3342 fax



APPLICATION FOR BUSINESS LICENSE

License is due to be paid by March 1

Email: _____ Permission to share within the county? Yes No _____ (initials)

Applicant's Name & Mailing Address:

Trading as Name* & Business Address:

* All trade/assumed names used must be registered with the Clerk of the Circuit Court before this license is issued.

Federal ID or SS#: _____ Phone # _____ Type of Business: _____

Gross Receipts: \$ _____ Rate: _____/100 License Fee: \$ _____
(taken from top line of Schedule C) (from back) (\$30.00 Minimum)

Make Checks Payable to: **Treasurer, Cumberland County**

Penalty after MARCH 1st is 10% of tax or a \$5.00 minimum, whichever is greater, plus interest at the rate of 10% per annum on the total of the tax plus penalty.

Penalty: \$ _____

Interest: \$ _____

Total Due: \$ _____

I, the undersigned applicant, do swear (or affirm) that the foregoing figures and statements are true, full and correct to the best of my knowledge and belief, and that I have complied with, and met, all zoning and land use requirements of Cumberland County consistent with, and pursuant to, Section 18-33c of the County Code.

Signature of Applicant or Authorized Agent _____ Date _____

Deputy Commissioner of Revenue _____ Date _____

Office Use Only:
License # _____
Year _____

Check # _____ Initials _____

.....
CONTRACTORS ONLY:

Jurisdiction or State where your business is located: _____

In what other localities do you have licenses? _____

Are you required to carry workmen's comp insurance? Yes No – Initials (certifying not required) _____
If yes, please have a copy faxed or mailed to our office.

Are you required to obtain a State Contractor's License? Yes No – Initials (certifying not required) _____

If so, please enter your License # _____ Expires _____ Class A B C
(If you're not sure, please go to www.dpor.virginia.gov to see the requirements)

CUMBERLAND COUNTY BUSINESS LICENSE RATES

~~~ Due Date: March 1 ~~~

## **LICENSE FEE AND TAX:** (Chapter 8, Article 13 - Cumberland County Ordinance)

Every person or business subject to licensure under this ordinance, and whose annual gross receipts are more than \$3,000, shall be required to pay annually a license fee of \$30 **or** a license tax based on the rate below, *whichever is greater*.

✦ Retail Merchants, Financial Services, Repair Services, Personal & Business Services, Wholesale Merchants, Hotels, Motels, Tourist Homes and Cabins, Boarding Houses, Lodging Houses and Trailer Parks:

**\$.05 per \$100 of gross receipts**

✦ Professional and Real Estate Services: **\$.10 per \$100 of gross receipts**

✦ Merchants Placing Vending Machines, Junk & Secondhand Dealers: **\$.10 per \$100 of gross receipts**

✦ Utility: **One half of one percent of gross receipts**

✦ Carnivals, Circuses & Speedways: **\$100 for each one-day performance, \$500 for two consecutive day events; after two consecutive days, the tax for each additional consecutive day will be \$250**

✦ Fortune Tellers, Clairvoyants, Practitioners, & Massage Parlors: **\$5,000 per year**

✦ Itinerant Merchants or Peddlers: **\$25 per year**

✦ Photographers: **\$30 per year**

✦ Permanent Coliseums, Arenas, or Auditoriums with Maximum Capacity in Excess of 10,000 Persons, Open to the Public: **\$1,000 per year**

✦ Savings Institutions or State-Chartered Credit Unions: **\$50 per year**

✦ Industrial Loan Associations or Agricultural Credit Associations: **\$500 per year**

✦ Direct Sellers: **Total annual sales in excess of \$4,000, \$.20 per \$100 of total annual retail sales or \$.05 per \$100 of total annual wholesale sales, whichever is applicable**

✦ Amusements: **\$.36 per \$100 of gross receipts.** Please contact our office for fees on amusement machines.

✦ All Other Businesses and Occupations not Specifically Listed or Excepted in this Ordinance or Otherwise by Law: **\$.36 per \$100 of gross receipts**

✦ Contractors and Subcontractors: **\$.05 per \$100 of gross receipts**

⇒ **Important Notice:** Effective July 1, 2010, the Code of Virginia §54.1-1111 was amended to require that any contractor applying for or renewing a business license in any locality must furnish a copy of your **State Contractor's License** or a written statement supported by an affidavit that you are not subject to licensure. Also, the Commissioner's Office is required to keep on file a current copy of your Workman's Comp insurance certificate. It can either be mailed or faxed to our office (804) 492-3342.

*\*\*If you have any questions, please call our office at (804) 492-4280\*\**

**NOTE:** Please make any necessary corrections on application.  
**Enclose all copies of application with check made payable to:**  
**Treasurer, Cumberland County**