

**Town of Port Royal  
Business License Ordinance**

**License Fee and Tax Schedule**

Every person or business subject to the Licensure under the ordinance shall be assessed and required to pay an annual fee of \$10.00. Following is the Tax Rate fee for each enterprise.

1. Contractors and Persons Constructing for their own account for sale, .15 cents per \$100.00 of Gross Receipts;
2. For Retail Sales, .15 Cents per \$100.00 of Gross Receipts;
3. For Financial, Retail Estate and Professional Services, .15 Cents per \$100.00 of Gross Receipts.
4. For Repair, Personal and Business Services and all other Business and Occupations not specifically listed or excepted in this ordinance or otherwise by law, .20 Cents per \$100.00 of Gross Receipts.
5. For Motor Vehicle or Sales .20 Cents per \$100.00 of Gross Receipts.
6. For Wholesalers, .05 Cents per \$100.00 of Purchases;
7. For Carnivals, Circuses and Speedways, \$500.00 for each performance of a traveling circus, carnival or shows giving performances in the town, in the open air or in a tent or tents, except that local non profit organizations or existing churches in the town, ie. Port Royal Volunteer Fire Company, and Rescue Squad, Port Royal Ruritans, Old Port Royal School Inc., Historic Port Royal Inc., St. Peter's Episcopal Church, Shiloh Baptist Church, and Memorial Baptist Churches hosting funds raising events utilizing above named enterprises shall be exempt from this tax.
8. For direct sellers as defined in Section 58.1-3719.1 of the Code of Virginia with total annual sales in excess of \$4,000, .15 cents per \$100.00 of retail sales or .15 cents per \$100.00 of wholesales sales, whichever is applicable;
9. For savings and Loan Associations and State Chartered Credit Unions, \$50.00 per year. This tax shall be levied only where the main office of such association or Credit Union is located;
10. For Fortune-Tellers, Clairvoyants and Practitioners of Palmistry, \$1,000.00 per year. Any person who engages in such business as a Fortune-Teller without said license shall be guilty of a Class 3 Misdemeanor.
11. For Massage Parlors, \$500.00 Per year;
12. Public Service Corporations.
  - (a) Electric Light and Power. Every person engaged in the business of furnishing light and power for domestic, commercial and industrial consumption in this Town shall pay for the privilege of doing business. An annual license tax of one-half of one percent of the gross receipts accruing from sales of the ultimate consumer within this Town for the preceding year.

- (b) Private water companies. Every person engaged in the business of furnishing water from private water sources for domestic, commercial, and industrial consumption in this Town shall pay for the privilege of doing business. An annual license tax of one-half of one percent of the gross receipts accruing from sales to the ultimate consumer within this Town for the preceding year.
- (c) Telephone Companies. Every person engaged in the business of furnishing telephone service for domestic, commercial and industrial use in this Town shall pay for the privilege of doing business, an annual license tax of one-half of one percent of the gross receipts derived from business from local exchange service within this Town for the preceding year.

13. For itinerant merchants or peddlers, \$500.00 per year;

14. For photographers, \$10.00 per year.

If the calculated fee is less than \$30.00 then a flat fee of \$30.00 along with the annual fee will be required, whichever is greater.

All businesses physically located in the Town of Port Royal are required to obtain a Zoning Use Permit before conducting business. This includes conducting a business from home, a commercial location or change in ownership. A copy of the Approved Zoning Use Permit needs to be submitted with the business license application.

If the type of Business has been checked as one of the following, you are required to submit required documents along with the zoning use above.

**For Individual**

Submit a copy of a "Fictitious Name Certificate" However, if you do not have a business name and are using your full legal name as the business name, then this may be omitted.

**For Partnership**

Submit a copy of a "Fictitious Name Certificate"

Submit a copy of a notarized partnership agreement. This is an agreement written by all parties involved or written by an attorney. There is not a special form for filing this agreement.

**For Corporation or Other**

If the company has a trade name, then submit a copy of the "Fictitious Name Certificate"

Your application will not be processed or your license issued until all required documentation is submitted.

**RATE AND FEE SCHEDULE**