

RATES AND FEES

Filing and payment for all business license renewals are due on or before **March 1**

LICENSE FEES BASED ON GROSS RECEIPTS <i>\$50,000 AND LESS</i>	
Gross Receipts	Fixed Fee
Under \$ 4,000	\$ 0.00
\$ 4,001 – \$ 10,000	\$ 10.00
\$ 10,001 – \$ 25,000	\$ 30.00
\$ 25,001 – \$ 50,000	\$ 50.00
LICENSE FEES BASED ON GROSS RECEIPTS <i>\$50,001 AND MORE</i>	
Business Type	Rate x Gross Receipts
Wholesale Merchant	\$ 0.0005
Contractors, Builders, & Developers {use contractor application}	\$ 0.0013
Retail Merchant	\$ 0.0016
Business, Personal, Repair, & Other Services	\$ 0.0027
Financial, Engineering, Medical, Real Estate, and Other Professional Services	\$ 0.0041

OTHER FIXED FEES AND LICENSE RATES		
Business Type	Fixed Fee or Rate x Gross Receipts	
Telephone, Heat, Light, & Power Co	Rate x gross receipts	\$ 0.005
Peddlers Itinerant Merchants	Fixed Fee	\$500.00
Perishables	Fixed Fee 1 st Vehicle plus \$100 per each additional vehicle	\$ 250.00
Christmas Trees Fireworks	Greater of Fixed Fee or 0.0036 x gross receipts	\$ 250.00
Vendor Nonfood {use vendor app}	Fixed Fee per event but no more than \$250 annually	\$ 30.00
Vendor Nonfood {use vendor app}	Fixed Fee per event but no more than \$500 annually	\$30.00

WARREN COUNTY PLANNING & ZONING
 220 N Commerce Avenue, Suite 400, Front Royal, VA 22630
 Phone (540) 636-3354
www.warrencountyva.net/government/county-departments/planningandzoning

STATE CORPORATION COMMISSION (SCC)
 Phone (804) 371-9733 or Toll Free (866) 722-2551
www.scc.virginia.gov/clk/begin.aspx

WARREN COUNTY HEALTH DEPARTMENT
 465 West 15th Street, Suite 200, Front Royal, VA 22630
 Phone (540) 635-3159
www.warrencountyva.net/government/county-agencies/health-department

ALCOHOLIC BEVERAGE CONTROL DEPARTMENT
Virginia Alcoholic Beverage Control Authority
Region 3 Staunton
Senior Special Agent (SSA) John Craft
 Verona Regional ABC Office
 38 Professional Way, PO Box 1, Verona, VA 24482
 Phone (540) 332-7800
www.abc.virginia.gov/enforcement/bureau-of-law-enforcement/regional-offices

DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL REGULATION (DPOR)
State Board of Contractors
 Phone (804) 367-8500
www.dpor.virginia.gov/Boards/Contractors/

VIRGINIA WORKERS' COMPENSATION COMMISSION (WCC)
 333 East Franklin Street, Richmond, VA 23219
 Toll Free (877) 664-2566
www.vwc.state.va.us/content/contact-commission

VIRGINIA DEPARTMENT OF TAXATION
 Phone (804) 367-8037 www.tax.virginia.gov/
 •Business Registration •Sales & Use Tax

Guide to a
**Warren County, Virginia
 BUSINESS LICENSE**

Sherry T. Sours
 Commissioner of the Revenue



WARREN COUNTY GOVERNMENT CENTER
 Commissioner of the Revenue
 220 N. Commerce Avenue, Suite 900
 P. O. Box 1775
 Front Royal, VA 22630-0038
 Phone: (540) 635-2651
 Fax: (540) 636-8280

—Renew Online—
www.warrencountyva.net
E-Commissioner

—Pay Online—
www.warrencountyva.net
E-Treasurer

WARREN COUNTY Business Licenses are based on a statement of the gross receipts or income, calculated on a cash or accrual basis, whichever method is employed for Federal and State tax purposes. The term “Gross Receipts” shall include the gross receipts from all sales or services rendered or activities conducted within the county, both by persons within the county, and by persons outside the county, provided, however, that the term “Gross Receipts” shall not include dues collected by trade, business, professional services, or civic associations. You may exclude any sales, excise or gasoline tax levied by the Federal or State government.

WHO MUST FILE

- Any individual, partnership, firm or corporation engaged in any business, profession, or occupation in Warren County.
- Failure to obtain a license will result in a statutory assessment and/or a Summons for failure to file and pay the proper license fees.

WHEN TO FILE

- New licenses are required before your business begins within the County.
- License renewals are due annually by March 1 to avoid 10% late filing penalty.

NEW BUSINESS LICENSE PROCESS

BEFORE you Apply

- Contact **Warren County Planning & Zoning**.
- Contact **State Corporation Commission** (SCC) regarding new business/trade formation and filing fictitious name, if applicable.
- Food establishment businesses must obtain a Health Permit from the **Department of Health**.
- Businesses with the sale of alcoholic beverages other than beer and wine must contact the **Alcoholic Beverage Control Department** prior to applying for business license.
- Pay in full all fees and taxes owed by the business or applicant to Warren County.
- Register your new business/trade with the **Virginia Department of Taxation**.

READY to Apply

- Bring in or mail Business License application to the Office of the Commissioner of the Revenue along with a copy of all applicable, required supporting documents (SCC, Zoning, DPOR, WCC).
- Pay Business License fee payable to **Warren County Treasurer** at time of application.



AFTER Obtaining a Business License

- Renewal and payment for all business licenses are due on or before **March 1**.
- Businesses with less than \$4,000 of combined Gross Receipts during the previous year are required to obtain a current license on or before March 1, but there will be no charge.
- Failure to renew a license will result in a statutory assessment and/or a Summons for failure to file and pay the proper license fees.
- If **any** piece of your entity changes, you must notify the Office of the Commissioner of the Revenue to keep your record accurate, update new information with SCC, if applicable, and contact DPOR, if applicable. This includes closures and businesses ceased in Warren County. **Failure** to notify the Office of the Commissioner of the Revenue of closure or ceased business will result in unsolicited statutory assessments, penalties, and interest until notification is received.
- Business Personal Property returns, form 762B-Business Equipment or 762M-Manufacturers, must be received by the Warren County’s Office of Commissioner of the Revenue by no later than **February 15**.
- Businesses with Transient Occupancy (Short-Term Lodging) Tax, Food & Beverage (Meals) Tax or Heat, Light, and Power Tax must file report to the Office of the Commissioner of the Revenue and pay in full made payable to the Warren County Treasurer on or **before the 20th day of the calendar** month following the month being reported.



CONTRACTORS

- **All** contractors doing business in Warren County are required to have a County license.
 - * Out of Jurisdiction contractors are exempt from a Warren County license **only** if they are licensed in their home locality **and** their Warren County gross receipts do not exceed \$25,000.
 - * Local contractors with gross receipts paid to other localities may submit a copy of the paid receipt(s) for credit.
- Prior to the issuance of a Warren County Business License, all contractors must comply with all Department of Professional and Occupational Regulations (DPOR) and submit a copy of valid State license or evidence of exemption along with business license application/renewal annually; If exempt from DPOR license, contractor must sign and notarize a statement and affidavit (document can be obtained and notarized in the Office of the Commissioner of the Revenue) at time of application and annually.
- A completed Certificate of Workers’ Compensation Insurance (Form 61A) from VA Workers’ Compensation Commission (**WCC**) must be submitted at the time of application and upon each business license renewal.
 - * This process is required by law and must be done annually even if contractor is not required to carry workers’ comp insurance.
 - * Failure to insure when required by law shall subject employer to civil penalties per each uninsured day.
- Out of Jurisdiction contractors are exempt from Zoning requirement and submitting proof of fictitious name.