

CITY OF COVINGTON
OFFICE OF THE COMMISSIONER
OF THE REVENUE
333 W. LOCUST ST.
P.O. DRAWER 58
COVINGTON, VIRGINIA 24426
(540) 965-6350 · (540) 965-6365



APPLICATION
FOR CITY OF COVINGTON
BUSINESS LICENSE

 YEAR

FOR PERIOD:

APPLICANT(S):

MAILING
 ADDRESS:

BUSINESS
 NUMBER:

TRADING AS:

- I – INDIVIDUAL
- P – PARTNERSHIP
- C – CORPORATION

BUSINESS
 ADDRESS:

TELEPHONE:

DATE APPLICANT BEGAN
 BUSINESS IN CITY:

OWNER:

FIN OR SS#:

TYPE:

RATE:

Basis shall be the Gross Receipts for Preceding Year
 (New Business Must Estimate)

This license shall not be valid or have any legal effect unless and until the tax prescribed by law (and penalties, interest, and fees) as shown on the foregoing application and hereon, be paid to the City of Covington. Penalty is 10% of tax. Minimum penalty is \$3.00. Interest is 10% per year on tax plus penalty.

This license must be kept in a convenient place for inspection by any police officer, or license inspector authorized to inspect licenses.

BASIS	LICENSE TAX
\$	\$
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.

 SIGNATURE OF APPLICANT

DATE PAID _____

By _____
 AUTHORIZED AGENT

TREASURER _____

Sworn (or affirmed) to before me this _____ day of

 20_____

 SIGNATURE OF COMMISSIONER OF THE REVENUE, OR DEPUTY, ADMINISTERING OATH

IMPORTANT NOTICE

THIS APPLICATION MUST BE FILED AND LICENSE FEE MUST BE PAID BY MARCH 1ST, PENALTY AND INTEREST ADDED AFTER MARCH 1ST. A NEW BUSINESS MUST FILE AND PAY FEE ON OR BEFORE THE DAY BUSINESS COMMNCES TO AVOID PENALTY.

SCHEDULE OF LICENSE TAXES

- (1) CONTRACTORS – (Include persons constructing on their own account for sale) Every person engaged in business shall pay an annual license tax of \$30.00 or (\$.16) per \$100 of gross receipts, whichever is greater.
- (2) RETAIL SALES – Every person engaged in business shall pay an annual license tax of \$30.00 or (\$.20) per \$100 of gross receipts, whichever is greater.
- (3) FINANCIAL, REAL ESTATE & PROFESSIONAL SERVICES – Every person engaged in business shall pay an annual license tax of \$30.00 or (\$.58) per \$100 on gross receipts, whichever is greater.
- (4) REPAIR, PERSONAL, BUSINESS OR OTHER SERVICES – every person engaged in business shall pay an annual license tax of \$30.00 or (\$.36) per \$100 of gross receipts, whichever is greater.
- (5) WHOLESALE SALES - \$.12 per \$100 of gross receipts the preceding year. Minimum license \$30.00.
- (6) TELEPHONE & TELEPGRAPH – ½ of 1 % of gross receipts during the preceding year.
- (7) MISCELLANEOUS – Vending machines – Flat \$75.00 (3 or more machines) plus \$.20 per \$100 on gross receipts.
Beer & Wine – ON \$25.00 each; OFF \$25.00 each.

Section 3.11. Penalty for failure to pay license tax when due. There shall be a penalty of ten percent, with a minimum of three dollars, added to all license taxes imposed under the provision of this ordinance that are unpaid on the due date, March 1st of each license year. INTEREST shall be charged on the late payment of tax plus penalty from the due date of March 1st until the date paid, at the rate of 10% per year applied by daily percentage of .000274. This license is due and payable prior to opening of said business to avoid penalty. Deadline for renewal is March 1st without penalty and interest.

IMPORTANT NOTICE TO ALL LICENSEES

DEFINITION OF GROSS RECEIPTS: The gross receipts from any business, trade, profession, occupation, vocation, calling or activity, including cash, credits, fees, commissions, brokerage, charges and rentals, and property of any kind, nature or description from either sales made or services rendered without any deduction therefrom on account of cost of the property sold, the cost of materials, labor or services, or other costs, interest or discounts paid or any expense whatsoever, and such term shall include in case of merchants the amount of the sale price of supplies and goods furnished to or used by this license or his family or other person for which no charge is made: provided, however, that the term "GROSS RECEIPTS" with respect to manufacturers, wholesale merchants and retail merchants manufacturing or dealing in articles upon which there is levied a direct excise tax or gasoline tax by the United States or the state shall not include such excise tax or gasoline tax by the United States or the state.