

ORDINANCE NO. 2026-_____

AN ORDINANCE AMENDING AND REENACTING SECTION 10-198 OF THE TOWN CODE OF THE TOWN OF APPOMATTOX, VIRGINIA, REGARDING BUSINESS LICENSE FEE AND TAX RATES

WHEREAS, the Town Council of the Town of Appomattox, Virginia, is authorized to impose local license taxes and fees as permitted by the Code of Virginia;

WHEREAS, the Town Council has reviewed the business, professional, and occupational license tax rates currently set forth in Section 10-198 of the Town Code;

WHEREAS, the Town Council finds it necessary and appropriate to amend certain license tax rates in order to provide for the continued operation of Town government and the delivery of public services;

WHEREAS, the proposed rates remain within the applicable rate limitations established by the Code of Virginia;

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Appomattox, Virginia, that Section 10-198 of the Town Code is hereby amended and reenacted as follows:

Sec. 10-198. License fee and tax rates.

Except as may be otherwise provided in Code of Virginia, §§58.1-3712, 58.1-3712.1, and 58.1-3713, every person or business subject to licensure under this article with annual gross receipts of more than \$100.00 shall be assessed and required to pay annually a license tax on all gross receipts includable under this article at the rate set forth below for the applicable class of enterprise:

- (1) **Contractors and persons constructing for their own account for sale.** For contractors and persons constructing for their own account for sale, the license tax shall be \$0.15 per \$100.00 of gross receipts.
- (2) **Retailers.** For retailers, the license tax shall be \$0.20 per \$100.00 of gross receipts.
- (3) **Financial, real estate, and professional services.** For financial, real estate, and professional services, the license tax shall be \$0.20 per \$100.00 of gross receipts.
- (4) **Repair, personal, and business services; other businesses.** For repair, personal, and business services, and all other businesses and occupations not specifically listed or otherwise exempted in this section or otherwise by law, the license tax shall be \$0.20 per \$100.00 of gross receipts.
- (5) **Wholesalers.** For wholesalers, the license tax shall be \$0.05 per \$100.00 of purchases. (See Code of Virginia, §58.1-3716, for applicable limitations).
- (6) **Carnivals, circuses, and speedways.** For carnivals, circuses, and speedways, the license tax shall be \$500.00 for each performance held in the town. (See Code of Virginia, §58.1-3728, for applicable limitations).
- (7) **Fortunetellers, clairvoyants, and practitioners of palmistry.** For fortunetellers, clairvoyants, and practitioners of palmistry, the license tax shall be \$1,000.00 per year.
- (8) **Massage parlors.** For massage parlors, the license tax shall be \$1,000.00 per year.
- (9) **Itinerant merchants or peddlers.** For itinerant merchants or peddlers, the license tax shall be \$500.00 per year. (See Code of Virginia, §58.1-3717, for applicable limitations).
- (10) **Photographers with no regularly established place of business in the town or the state.** For photographers with no regularly established place of business in the town or the state, the license tax shall be \$10.00 per year. (See Code of Virginia, §58.1-3727, for applicable limitations).

- (11) **Permanent coliseums, arenas, or auditoriums.** For permanent coliseums, arenas, or auditoriums having a maximum capacity in excess of 10,000 persons and open to the public, the license tax shall be \$1,000.00 per year. (See Code of Virginia, §58.1-3729, for applicable limitations).
- (12) **Savings-and-loan associations and credit unions.** For savings-and-loan associations and credit unions, the license tax shall be \$50.00 per year.
- (13) **Direct sellers.** For direct sellers as defined in Code of Virginia, §58.1-3719.1, with total annual sales in excess of \$4,000.00, the license tax shall be \$0.02 per \$100.00 of total annual retail sales or \$0.05 per \$100.00 of total annual wholesale sales, whichever is applicable.
- (14) **Amusement machines and pinball machines.** For one or more amusement machines or pinball machines, as defined by Code of Virginia, §58.1-3720, the license fee shall be \$50.00 in addition to any other license fee imposed.

Effective Date

This ordinance shall become effective on July 1, 2026, unless otherwise provided by law or by action of Town Council.

Adoption

ADOPTED this ____ day of _____, 2026, by the Town Council of the Town of Appomattox, Virginia.

Mayor: _____
 Attest: _____
 Ayes: _____
 Nays: _____
 Abstentions: _____ Absent: _____