



Office of the Town Manager  
Frank Cassidy

**Warrenton Town Council**  
Carter Nevill, Mayor  
Heather Sutphin, Ward 1  
William Semple, Ward 2  
Brett Hamby, Ward 3  
James Hartman, Ward 4 Vice Mayor  
Eric Gagnon, Ward 5  
Paul Mooney, At Large  
David McGuire, At Large

# STAFF REPORT

<b>Council Meeting Date:</b>	October 8, 2024
<b>Agenda Title:</b>	Proposed Change to Business License Filing Due Date
<b>Requested Action:</b>	Provide direction to staff
<b>Department / Agency Lead:</b>	Department of Finance and Procurement
<b>Staff Lead:</b>	Stephanie Miller, Director

## EXECUTIVE SUMMARY

This staff report outlines the request to change the current business license renewal application due date from March 1st to April 15th. This change will require an amendment to the Town Code, which will necessitate a public hearing.

## BACKGROUND

Virginia Code Sec. 58.1-3703, *Uniform ordinance provisions*, paragraph 2.a provides that "Each person subject to a license tax shall apply for a license prior to beginning business if he was not subject to licensure in this jurisdiction on or before January 1 of the license year, or no later than March 1 of the license year if he had been issued a license for the preceding year. Any locality is authorized to adopt a later application date that is on or before May 1 of the license year."

The business license tax is based on prior year gross receipts. We often receive requests for extension of time for filing from businesses that have not completed their federal income tax filing by March 1. Aligning the due date with the federal income tax filing date provides the businesses more flexibility in meeting their tax filing requirements. Fauquier County changed their due date to April 15 in 2023.

If this proposal is acceptable to the Council, Section 9.6 of the Warrenton Town Code, *License requirement*, paragraph (b) is recommended to be modified to:

*Each person subject to a license tax shall annually apply for a license on or before April 15. Each person beginning a business shall obtain a license prior to beginning the business in the town. The application shall be on forms prescribed by the finance director.*

As this is change will require an ordinance to amend the Town Code, it will require a public hearing.

## STAFF RECOMMENDATION

Review the request and direct staff to advertise the public hearing if it is the will of Council to amend the Town Code to change the due date for filing of business license applications.

**Service Level/Collaborative Impact**

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None.

**Policy Direction/Warrenton Plan 2040**

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None.

**Fiscal Impact**

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None.

**Legal Impact**

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This action will require the Council advertise and hold a public hearing on the ordinance to amend the Town Code.

**ATTACHMENTS**

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None.