

**AN ORDINANCE TO ESTABLISH BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX  
RATES FOR THE TAX YEAR BEGINNING JULY 1, 2026**

BE IT ORDAINED by the Council of the Town of Warrenton, Virginia, that the following Business, Professional and Occupational License Tax Rates are hereby levied for the tax year beginning July 1, 2026

Amusements	\$0.10 per \$100 Gross Receipts
Contractors, Builders or Developers	\$0.085 per \$100 Gross Receipts
Business, Personal or Repair Service Occupations	\$0.1683 per \$100 Gross Receipts
Financial or Real Estate Services	\$0.2678 per \$100 Gross Receipts
Professional Occupations	\$0.2678 per \$100 Gross Receipts
Retail Merchants	\$0.10 per \$100 Gross Receipts
Vending Machine Operators	\$200 plus \$0.10 per \$100 Gross Receipts
Wholesale Merchants	\$0.0425 per \$100 Gross Purchases
Public Utilities (Telephone & Telegraph)	½ of 1% of Gross Receipts

The license tax is the greater of \$30.00 or the tax computed on gross receipts. Flat fees apply to certain businesses as follows:

Fortune tellers, Clairvoyants & Practitioners of Palmistry	\$1,000.00 per year
Carnivals, Circuses and Speedways	\$1,000.00 per performance
Itinerant Merchants	\$100.00 per year
Peddlers	\$250.00 per year
Photographers (as defined in §58.1-3727 of the Code of Virginia)	\$30.00 per year
Savings and Loan Associations and Credit Unions	\$50.00 per year
Direct Sellers	(Total annual sales greater than \$4,000.00) \$0.10 per \$100 Total Annual Retail Sales -Or- \$0.0425 per \$100 Total Annual Wholesale Sales

Alcoholic Beverages (special license tax provision in addition to gross receipts tax):

Wholesale Beer License	\$75.00
Wholesale Wine Distributor	\$50.00
Retail On-Premises Wine & Beer - Hotel, Restaurant or Club	\$37.50
Retail Off-Premises Wine & Beer	\$37.50
Retail On-Premises Wine - Hotel, Restaurant or Club	\$25.00
Retail Off-Premises Beer	\$25.00

**Votes:**

**Ayes:**

**Nays:**

**Absent from Meeting:**

**For Information:**  
Budget Manager

**ATTEST:** \_\_\_\_\_  
Town Recorder