

**CITY OF ROANOKE
BUSINESS LICENSE
REQUIREMENTS**

- 1. All new businesses, any change in the original nature of business or business address may require approval from the Permit Center verifying that the anticipated use of the property is acceptable. (540)853-1090 or permitcenter@roanokeva.gov**
- 2. Effective January 1, 2020 - Virginia State Code Section 59.1-69. All businesses (individual, partnership, limited liability company or corporations) transacting business under an assumed name, must register assumed or fictitious name with the Virginia State Corporation Commission (804)371-9733 or www.scc.virginia.gov**
- 3. Corporations need to provide a copy of their incorporation papers from the Virginia State Corporation Commissioner. (804)371-9733 or www.scc.virginia.gov**
- 4. Copies of any Virginia State Licenses required to operate the business.**
- 5. All businesses must contact the Virginia Department of Taxation to register for Sales and Use Tax. (804)367-8037**
- 6. All restaurants must provide a copy of health inspections from the Health Department. (540)283-5050**
- 7. For payment of business license, please make checks payable to the Treasurer, City of Roanoke. (540)853-2561**

**CITY OF ROANOKE
COMMISSIONER OF THE REVENUE
BUSINESS LICENSE APPLICATION**

Indicate Type of Ownership: () Individual () Partnership () Corporation () LLC

Business/Trade Name: _____

Physical Business Address: _____

Sole Proprietor/ LLC/ Corporation Name: _____

Partnership Information: Names and Addresses of all general partners (Indicate Managing Partner(s) with asterisk *) _____

Mailing Address: _____

Projected business start date in the City: _____

Business Telephone#: _____ **Fax#:** _____

Home/Corp. Office Telephone#: _____ **Email Address(es):** _____

Social Security/Federal ID#: _____

Virginia Contractor License Class: _____ **License Number:** _____

Sales & Use Tax Registration Number _____

Describe in detail the nature of business activity (current and proposed future activity): _____

Describe the nature or method of compensation (payment for products sold/services rendered, commissions, brokerage fees, etc.): _____

Types of customers/clients (private individuals, other businesses, walk-ins, etc.): _____

Estimate of gross receipts from business start date thru December 31 of the current calendar year (gross purchases for wholesale businesses): _____

CORPORATIONS & LLC'S ONLY (All corporations and LLC's must register with the Virginia State Corporation Commission):

Virginia Registered Agent: _____

Agent's Address: _____

List Corporate Information: Officers of the Corporation _____

State of Incorporation _____ Date of Charter, if a Virginia Corporation _____

Date of Qualification in State of Virginia, if Foreign Corporation _____

TRUST TAX REGISTRATION INFORMATION (If Applicable)

- CHECK ALL THAT APPLY: ADMISSIONS TAX TRANSIENT OCCUPANCY TAX
 RIGHT OF WAY USE FEE PREPARED FOOD AND BEVERAGE TAX
 SHORT TERM RENTAL

Seasonal: NO YES; If YES, list the months of operation _____

The undersigned understands that the City is relying on the statements made herein and certifies that these statements are true and correct.

Signature of Applicant _____

Printed Name of Applicant _____

Title _____

Date: _____

Please contact the Commissioner of the Revenue Office at (540) 853-2524 to see if any additional information is needed in order to issue the business license (ie...zoning approval, registering a trade name with the Clerk of Circuit Court, etc.).

MAIL COMPLETED APPLICATION AND SUPPORTING DOCUMENTS TO:

**Commissioner of the Revenue
215 Church Avenue SW, Room 251
Roanoke, VA 24011**

**CITY OF ROANOKE
COMMISSIONER OF THE REVENUE
INFORMATION FOR ROANOKE CITY BUSINESSES**

BUSINESS LICENSE INFORMATION

- All business license renewal applications, including payment of the tax are due by **MARCH 1**.
- If your business closed or otherwise ceased to exist in the City, please note this change, sign and return the form to this office by **MARCH 1**.
- All new businesses, any change in the original nature of business or business address, may require approval from the Zoning Department verifying that the anticipated use of the property is acceptable.
- **All businesses with total gross receipts of \$100,000 or less need to pay the \$50 issuance fee only.**
- Businesses with only a flat fee license (such as itinerant merchant, peddler, real estate salesperson etc.) are not required to calculate any tax or pay the issuance fee, just simply submit the flat fee.
- **Businesses with gross receipts that exceed \$100,000 must multiply each tax rate by the corresponding gross amount and pay that total amount due. DO NOT SUBMIT THE \$50 ISSUANCE FEE.**
- General classifications are listed below. **All questions relating to calculating your business license tax should be directed to the Commissioner of the Revenue's office at (540) 853-2524.**

CLASSIFICATIONS

Contractor
Retail
Wholesale
Business/Personal Service
Real Estate
Financial
Professional Services

LICENSE TAX RATES

16 cents per \$100 Gross Receipts
20 cents per \$100 Gross Receipts
26 cents per \$100 Gross Purchases plus \$44
36 cents per \$100 Gross Receipts
58 cents per \$100 Gross Receipts
50 cents per \$100 Gross Receipts
58 cents per \$100 Gross Receipts

ALCOHOLIC BEVERAGE FEES

The following fees are in addition to the Retail Gross Receipts Tax.
Remember to include beverage sales of any type in the gross receipts tax calculation.

Beer (on premise only)	\$80
Beer and/or Wine	\$120
Mixed Beverage-Seating 50-100	\$160
Mixed Beverage-Seating 101-150	\$280
Mixed Beverage-Seating 151-plus	\$400
Mixed Beverage-Private Club	\$280

FLAT FEE LICENSES (\$50 ISSUANCE FEE DOES NOT APPLY)

ITINERANT MERCHANT	\$50 OR \$500
PEDDLER	\$50
REAL ESTATE SALESPERSON	\$15

BUSINESS PERSONAL PROPERTY INFORMATION

- A **Business Personal Property Tax** is levied on all tangible personal property (furniture, fixtures, office equipment, machinery, books, tools, etc.) employed in a trade or business, which shall be valued by a percentage of the original cost.
- A **List of Fixed Assets**, including all tangible personal property used in the business, listing the year each item was purchased/acquired, a description of each item, and the original cost must be included with all returns. Include fully depreciated items for Federal Income Tax purposes as well.
- All computer **software** and **real property (Real estate)** are exempt from business personal property taxation.
- **If the business has changed its address and is still located in the City of Roanoke**, please mark through the incorrect address information on the filing form and list the correct address on the return.
- **If the business has moved out of the City of Roanoke**, please mark through the old address and list the correct information in one of the Schedules on the filing form. Also, please list the date of move, the new county, city and/or state the business has moved to, sign and date the form, and return to the Commissioner's office by **February 15**.
- **If the business has closed**, please list the close date on the filing form, sign and date the bottom, and return to the Commissioner's office by **February 15**.
- **Forms marked "See Attached" or "Same as Last Year" will not be accepted** as complete or on time and will be returned immediately.
- All Business Personal Property Filing Forms must be completed and returned to this office on or before **February 15**.

HELPFUL ADDRESSES & PHONE NUMBERS

Municipal Building – 215 Church Ave
Commissioner of the Revenue
Room 251, (540) 853-2524

Zoning & Community Development
215 Church Ave SW, Rm 170
Room 170, (540) 853-1090

Building Permits
215 Church Ave SW,
Room 170, (540) 853-1090

Trust Tax
Room 251, (540) 853-6828

Treasurer
Room 254, (540) 853-2561

Economic Development
117 Church Ave SW
(540) 853-2715

General Information (Communications)
(540) 853-2000

Federal, State, & Other Local Offices
Alcoholic Beverage Control
2943 Peters Creek Rd #D
(540) 562-3604

Clerk of Circuit Court
315 Church Ave SW Room 357
(540) 853-6702

Department of Motor Vehicles
5220 Valley Park Rd NW
(804) 497-7100

Department of Taxation
State Sales Tax
Richmond, Virginia
(804) 367-8037
www.tax.virginia.gov

Health Department
1502 Williamson Rd NE
(540) 283-5050

Virginia Employment Commission
1143 1st St SW
(540) 598-2275

Internal Revenue Service
210 1st Street SW
(540) 767-7410

Better Business Bureau
5115 Bernard Dr SW, Ste 202
(540) 342-3455

Council of Community Services
502 Campbell Ave SW
(540) 985-0131

Downtown Roanoke Inc.
213 Market Square
(540) 342-2028

Chamber of Commerce
210 Jefferson St SE
(540) 983-0700

State Licensing Offices
Accountancy (CPA)
(804) 367-8500

Contractor (Class A, B, or C)
(804) 367-8511

Cosmetology (Hair & Nails)
(804) 367-8509

Day Care (Piedmont Region)
(540) 857-7920

Real Estate Broker/Sales
(804) 367-8526

Complaints:
Department of Professional
& Occupational Regulation
9960 Mayland Dr Suite 400
Richmond, Va. 23233
(804) 367-8509

TRUST TAX GUIDELINES

1. Trust Taxes include Admissions, Prepared Food and Beverage, Transient Occupancy, Short Term Rental and Right of Way Use Fee. It is important to remember that these taxes are “trust” fund taxes. That means that the taxes are collected from your customers and temporarily held in trust before being remitted to the City of Roanoke. The taxes should not be used for any other financial obligation.
2. A separate business license application and trust tax registration must be obtained for each physical business location.
3. The filing form and payment for each tax is due on or before the 20th of each month for the taxes that were collected during the prior month (ie...taxes collected in May are due to be filed and paid on or before June 20). A filing form is required to be filed each month even if sales/gross receipts are \$0.
4. You may print blank filing/payment forms for each trust tax at: www.roanokeva.gov – Government – Commissioner of the Revenue – Local Tax Administration
5. Although metered mail is not considered on time, a legal USPS postmark will be accepted as timely filed. If the filing/payment due date falls on a weekend or on a holiday, the next business day becomes the due date.
6. Penalties, interest and fees may be applied to accounts that are not paid in full by the 20th of each month. Any business failing to file, collect or remit trust taxes within the time required will result in civil and criminal penalties.
7. Records supporting the taxes listed in these guidelines shall be kept and maintained for a period of three years. The Commissioner of the Revenue or his designee shall have the right to inspect and examine such records at reasonable times.
8. Any change to the business license and/or trust tax information must be reported to the Commissioner of the Revenue’s Office within 30 days of the change (ie...status change from active, name change, change in tax identification numbers, address change, etc...). Notification of change may be made by USPS mail, fax, or email.
9. The ‘applicant’ for business license trust tax registration means any individual, corporation, company, association, firm, partnership or any group of individuals acting as a unit responsible for the collection and remittance of these taxes.
10. When a business ceases to operate or is otherwise disposed of, any tax payable under the Code shall become immediately due and payable. Any outstanding filing forms for any month shall also become due immediately.

If you have any questions regarding the filing, assessment, or remittance of these taxes, please contact:

COMMISSIONER OF THE REVENUE
215 Church Avenue SW, Room 251
Roanoke, VA 24011
Phone: (540) 853-6828
Fax: (540) 853-1115
localtax@roanokeva.gov