



# Caroline County

## Commissioner of the Revenue

Mailing-P.O. Box 819 Physical-212 N. Main Street  
 Bowling Green, VA 22427  
 Phone #: (804) 633-8042 Fax #: (804) 633-3480  
 co.caroline.va.us/152/Commissioner-of-revenue  
 E-Mail: businesslicense@co.caroline.va.us

### Caroline County Resident Business License Application

Owner's Name\*: \_\_\_\_\_  
 Mailing Address\*: \_\_\_\_\_  
 City/State/Zip\*: \_\_\_\_\_

**-Please complete all required fields (\*)**  
**-Business license renewal applications and payments are due by March 1st of each year to avoid a late filing penalty**  
**-Form must be signed to receive a license**

| A Owner/Business Information  |            |   |               |
|---|------------|---|---------------|
| <input type="checkbox"/> Sole Proprietor  |            | <input type="checkbox"/> Partnership  |               |
| <input type="checkbox"/> Corporation  |            | <input type="checkbox"/> LLC  |               |
| <input type="checkbox"/> Other  |            |   |               |
| Business/Trade As Name*   |            |   | Date Started  |
| <b>*For Trade Names - A copy of the fictitious name certificate filed with the SCC must be provided before a business license can be issued (§ 59.1-74 B)</b> |            |   |               |
| Physical Address*   |            |   | ABC License # |
| SSN*  | Fed. ID #* | VA Sales Tax #  |               |
| Business/Home #*  | Cell #*    | Fax #   |               |
| Alternate Business Contact*   |            | Alt. Contact #*   |               |
| Email   |            | Go paperless? Check to receive renewal applications by email <input type="checkbox"/> |               |
| Business Description*   |            |   |               |

| B Contractor Information   |                            |                            |                            |
|--|----------------------------|----------------------------|----------------------------|
| Class:   | <input type="checkbox"/> A | <input type="checkbox"/> B | <input type="checkbox"/> C |
| License #:   |                            |                            | Exp. Date: ____/____/____  |
| VA Workers' Comp. Compliance #: _____  |                            |                            |                            |
| <b>-Please attach a copy of your current Contractor's License. If you are not State Registered as a Class A, B, or C Contractor, you must sign a Contractor's Affidavit stating that you are not subject to licensure or certification as a contractor or subcontractor pursuant to Virginia State Code 54.1-1111.</b> |                            |                            |                            |

| C Gross Receipt and Payment Calculations  |    |
|---|----|
| 1. Enter Prior Year Gross Receipts or for a new business, enter a Yearly Estimate                           | \$ |
| 2. Enter State/Federal Excise Gas Tax, if applicable <b>*Gas stations only*</b>                             | \$ |
| 3. Category (Refer to table on back)  |    |
| 4. Rate (Refer to table on back)  |    |
| 5. Net Tax - if #1 - #2 is < or = \$300,000, enter 0 or if #1 - #2 is > \$300,000, calculate (#1 - #2) X #4 | \$ |
| 6. Late Filing Penalty (#5 X 10%) <b>*Applies when renewal application is submitted after March 1st*</b>    | \$ |
| 7. Total Payment (#5 + #6) <b>*Make checks payable to Treasurer, Caroline County*</b>                       | \$ |

**I hereby declare that the statements and figures given herein are true, complete and correct to the best of my knowledge and belief.**

Print Name: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

|           |       |
|-----------|-------|
| Account # | _____ |
| Tax Map # | _____ |

Received Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ Issued Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ Check #: \_\_\_\_\_ Amount: \_\_\_\_\_

## County Code

**§ 103-94: License required; application; information required** - All persons embraced by this Ordinance shall make application for licenses to the Commissioner of the Revenue at his office. The Commissioner of the Revenue shall furnish the necessary forms which shall be properly filled in with such information as the Commissioner may require.

**§ 103-95: Date of payment** - All license taxes imposed by this Ordinance, except as herein otherwise provided, shall become due and payable by March 1st of each license year. In all cases where the person shall begin the business, profession, trade or occupation which a license tax is imposed under such Ordinance after the license tax year, such license tax shall become due and payable at the time which such person commences business.

**§ 103-96: Penalty for late payment; interest charge** - A penalty of 10% of the net tax may be imposed upon the failure to file an application or the failure to pay the tax by the appropriate due date. Only the late filing penalty shall be imposed by the assessing official if both the application and payment are late; however, both penalties may be assessed if the assessing official determines that the taxpayer has a history of noncompliance. In the case of an assessment of additional tax made by the assessing official, if the application and, if applicable, the return were made in good faith and the understatement of the tax was not due to any fraud, reckless or intentional disregard of the law by the taxpayer, there shall be no late payment penalty assessed with the additional tax. If any assessment of tax by the assessing official is not paid within thirty days the Treasurer may impose a ten-percent late payment penalty with a minimum of \$10. The penalties shall not be imposed or, if imposed, shall be abated by the official who assessed them, if the failure to file or pay was not the fault of the taxpayer. In order to demonstrate lack of fault, the taxpayer must show that he acted responsibly and that the failure was due to events beyond his control.

**§ 103-98: Display of License** - Every person required to obtain a license under the provisions of this article shall keep the form, tag, button or sign issued in evidence thereof as prescribed by the Commissioner of the Revenue in a convenient and conspicuous place and, whenever required to do so, shall exhibit the same to any authorized enforcement officer of the County. Every license issued under the provisions of this article shall be deemed to confer a personal privilege to transact, carry on or conduct the business, profession, trade or occupation which may be the subject of the license and shall not be exercised except by the persons licensed.

**§ 103-102: Violations and Penalties** - It shall be unlawful and constitute a misdemeanor of any person to conduct a business or to engage in a profession, trade or occupation before procuring a license as required under the provisions of this ordinance. It shall also be unlawful and constitute a misdemeanor for any person to violate any of the provisions of the Ordinance. Any person that is convicted for failing to procure a license as required, or convicted of such a violation for any of the provisions of this Ordinance shall, except where some other penalty is specifically provided, be punished by a fine not to exceed \$2,500.00 or by imprisonment in the County jail for a period of twelve months, or both. Each day any person shall continue to violate the provision of this Ordinance after the due date of any license tax prescribed in this Ordinance shall constitute a separate offense.

## State Code

**§ 59.1-74 B: Recordation of certificate and registration of names** - No license shall be issued by a commissioner of the revenue until a certificate of assumed or fictitious name has been made and filed (i) in the office of the clerk of the Commission or (ii) prior to January 1, 2020, in the office of the clerk of the court, and evidence of the filing has been provided to the commissioner of the revenue by the person conducting business under the assumed or fictitious name.

**§ 54.1-1111. Prerequisites to obtaining business license; building, etc., permit** - Any contractor applying for or renewing a business license in any locality in accordance with Chapter 37 (§ 58.1-3700 et seq.) of Title 58.1 shall furnish prior to the issuance or renewal of such license either (i) satisfactory proof that he is duly licensed or certified under the terms of this chapter or (ii) a written statement, supported by an affidavit, that he is not subject to licensure or certification as a contractor or subcontractor pursuant to this chapter.

**\*Upon Request, all Caroline County businesses are required to file a copy of their most recent business, corporate and/or individual tax returns for verification of gross receipts.**

| Category     | Rates |
|--------------|-------|
| Contractor   | .0013 |
| Retail       | .0015 |
| Service      | .0022 |
| Professional | .0049 |