

# Business License Tax Overview

Business license is a gross receipts tax, which means a business pays a tax to the County based on the gross receipts earned annually. When the gross is \$2,000,000 or greater, the business is liable to pay the appropriate tax. **However, all businesses need to complete a Business Registration form regardless of gross receipts.**

**Do you think your annual gross receipts will be less than \$2,000,000?**

**If yes**, then your business is **exempt** from obtaining a county business license and paying the tax. A license will not be issued, but you will still need to register the business and comply with other county, state or federal regulations.

Yes, it is legal to operate in the Spotsylvania County without a county business license, as long as, the annual gross receipts remain less than \$2,000,000 and the business complies with other regulations.

**Do you think your annual gross receipts will be \$2,000,000 or greater?**

**If yes**, then you will need to file for a business license and pay the appropriate tax. A chart for each category and tax rate is located on reverse.

## Business Tax Division

[www.spotsylvania.va.us/526/Business-Taxes](http://www.spotsylvania.va.us/526/Business-Taxes)

**Please contact the following County, State or Federal Offices to determine if other permits are required.**

**REGISTRATION OF TRADE NAME**

If you use a name other than your full legal name for your business, you are required to register that trade name with the Office of the Clerk with the State Corporation Commission. [www.spotsylvania.va.us/1607/Trade-Name](http://www.spotsylvania.va.us/1607/Trade-Name)

Call Center: 804-371-9733  
Toll Free VA: 1-866-722-2551

**ZONING USE**

An approved use permit is required for any businesses (office in the home, mobile services, commercial area, etc.). This is to make sure the business will be allowed at the physical address.

Community Development - Use / Building / Sign  
9019 Old Battlefield Blvd  
Spotsylvania, VA 22553  
540-507-7222 option 3

**RESTAURANTS/CATERERS (4.5%)**

Register with the Business Tax Division. Businesses that have prepared foods (not in bulk) are collecting the 4.5% tax for the County, in addition to the 5.3% tax for the State of Va.

Business Tax Division 540-507-7051  
[www.spotsylvania.va.us/526/Business-Taxes](http://www.spotsylvania.va.us/526/Business-Taxes)

**LODGING (7%)**

(Hotels, Motels, Vacation Homes, etc.) Any facility offering guest rooms rented out for continuous occupancy for fewer than thirty (30) consecutive days is required to register and collect the local lodging tax.

Business Tax Division 540-507-7051  
[www.spotsylvania.va.us/526/Business-Taxes](http://www.spotsylvania.va.us/526/Business-Taxes)

**BUSINESS PROPERTY TAX**

Businesses located in Spotsylvania County on January 1 are subject to a Property Tax on machinery, equipment, furniture and fixtures, as well as motor vehicles. Forms for reporting can be obtained at the Commissioner's Office. Filing deadline is February 1.

**Business Tax Division**

Holbert Building 540-507-7051 (#2, then 2)  
[www.spotsylvania.va.us/577/Business-Tangible-Property](http://www.spotsylvania.va.us/577/Business-Tangible-Property)

**SALES TAX LIABILITY (5.3%)**

Virginia State Sales Tax Office,  
Registration Unit  
2220 W Broad St Richmond VA  
Mailing Address: P O Box 1114  
Richmond VA 23283-1114  
804-367-8037  
[www.tax.virginia.gov/businesses](http://www.tax.virginia.gov/businesses)

**CORPORATIONS, LIMITED LIABILITY COMPANIES, ETC.**

State Corporation Commission  
Tyler Building, First Floor  
1300 E Main St  
Richmond VA 23219  
Toll Free VA 866-722-2551 or 804-371-9733  
Mailing address:  
PO Box 1197  
Richmond, VA 23218-1197  
[www.scc.virginia.gov](http://www.scc.virginia.gov)

**STATE BOARD FOR CONTRACTORS**

State Board for Contractors - Permit Center  
9960 Mayland Dr Ste 102 – First Floor  
Richmond VA 23233  
804-367-8500  
[www.dpor.virginia.gov](http://www.dpor.virginia.gov)

**SOLICITORS**

Questions/Processing – Sheriff's Office  
9119 Dean Ridings Ln  
Spotsylvania VA 22553  
540-507-7122

## MISCELLANEOUS OFFICES

### **ALCOHOL, TOBACCO & FIREARMS**

Dept of Treasury  
Bureau of Alcohol, Tobacco & Firearms  
Washington Field Division  
90 K Street, NE, Suite 1102  
Washington DC 20005  
202-927-8810  
[www.atf.gov](http://www.atf.gov)

### **ALCOHOL & BEVERAGE CONTROL**

Virginia Dept of Alcoholic Beverage Control  
Local Office for Spotsylvania  
Lee Hill Building II  
10304 Spotsylvania Ave Ste 101  
Fredericksburg VA 22408  
540-322-5440  
[www.abc.virginia.gov/licenses](http://www.abc.virginia.gov/licenses)

### **BETTER BUSINESS BUREAU**

100 Eastshore Dr  
Glen Allen, VA 23059  
804-648-0016  
[www.bbb.org](http://www.bbb.org)

### **CHAMBER OF COMMERCE**

Fredericksburg Regional Chamber of Commerce  
PO Box 7476, Fredericksburg VA 22404  
Physical Address - 2300 Fall Hill Ave  
540-373-9400 [www.fredericksburgchamber.org](http://www.fredericksburgchamber.org)

### **CIGARETTE TAX INFORMATION**

Dept of Taxation [www.tax.virginia.gov/cigarette-tax](http://www.tax.virginia.gov/cigarette-tax)

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101 Independence Ave SE  
Washington, DC 20540  
Gen Info – 202-707-5000  
[www.loc.gov](http://www.loc.gov)

