



# TOWN OF ROCKY MOUNT

## Business License Tax Instructions

### PLEASE READ BEFORE COMPLETING FORM!

1. Please print or type all information requested.
2. Complete the form in its entirety.
3. Any questions you have regarding enterprise zone please call 540-483-0907.
4. **If mailing completed form, you must include proper documentation and payment.**
5. License tax must be paid by May 31, 2015. Any received/postmarked after May 31, 2015 will have a 10% penalty and interest applied monthly until paid.

The following are the sections, categories and rates for licenses. If you have any question relative to your business type, please call 540-483-5243 before you calculate your taxes.

### GROSS RECEIPTS

1. **Section 10-9 (b1):** Contractors - 16 cents per \$100.
2. **Section 10-9 (b2):** Retailers - 13 cents per \$100.
3. **Section 10-9 (b3):** Financial, real estate & professional services - 50 cents per \$100.
4. **Section 10-9 (b4):** Repair, personal & business services - 30 cents per \$100.
5. **Section 10-9 (b5):** Wholesalers - 5 cents per \$100 of the **purchases**.
6. **Section 10-9(b11):** Direct (catalogue) Sellers
  - (a) Sales of more than \$4,000 - 13 cents per \$100
  - (b) Sales of more than \$100,000 - 5 cents per \$100
7. **Section 10-9(b12):** Telephone, water, heat, light & power companies - ½ of 1%

### FLAT RATES

1. **Section 10-9 (b6):** Carnivals, circuses & speedways - \$200 each performance.
2. **Section 10-9 (b7):** Fortune tellers, clairvoyants & practitioners of palmistry - \$500/yr
3. **Section 10-9 (b8):** Itinerant merchants/peddlers - (a) Non-perishables - \$500 per year  
(b) Perishables - \$50 per year
4. **Section 10-9 (b9):** Photographers - \$30 per year
5. **Section 10-9 (b10):** Savings & loan associates/state credit unions - \$50 per year
6. **Section 10-9.1:** Alcoholic Beverages
  - 10-9.1(a):** Sell beer wholesale - \$75 per year
  - 10-9.1(b):** Sell beer, wine, mixed beverages retail on premises; sell beer and wine both on/off premises - \$50 per year
  - 10-9.1(c):** Sell beer at retail both on/off premises - \$25 per year
7. **Section 10-9.2:** Bondsmen - \$250 per year
8. **Section 10-9.3:** Coin-operated machines: \$200 per year **plus** 20 cents per \$100.
9. **Section 10-9.4:** Dairy receiving plants - \$30 per year
10. **Section 10-9.5:** Dance Halls - \$30 per year
11. **Section 10-9.6:** Dealers in precious metals - \$200 per year
12. **Section 10-9.7:** Hobby horses, merry-go-rounds, etc. - 36 cents per \$100 **or** \$30, whichever is greater
13. **Section 10-9.8:** Popcorn machines (on streets or in stores) - \$30 per year.  
(Does not apply to anyone who has a merchant's license.)