

**BOARD OF SUPERVISORS
COUNTY OF NEW KENT
VIRGINIA**

O-15-11

At the regular meeting of the Board of Supervisors of the County of New Kent in the Boardroom of the Administration Building in New Kent, Virginia, on the 9th day of November, 2011:

Present:	Vote:
James H. Burrell	Aye
Stran L. Trout	Aye
W. R. Davis, Jr.	Aye
David M. Sparks	Aye
Thomas W. Evelyn	Aye

Motion was made by Mr. Trout, which carried 5:0, to adopt the following ordinance:

**AN ORDINANCE AMENDING, RESTATING AND READOPTING
SECTION 66.30 OF THE NEW KENT COUNTY CODE
RELATING TO BUSINESS LICENSES**

WHEREAS, the Commissioner of Revenue (hereafter "Commissioner") has reported to the New Kent County Board of Supervisors (hereafter "Board") that the current provisions of the County Code require a \$30.00 business license fee for all small businesses and has recommended that there be no fee for businesses with less than \$10,000 in gross minimum receipts; and

WHEREAS, the Commissioner has reported that the current provisions of the County Code require that individual vendors at festivals, fairs, and carnivals obtain business licenses and has recommended that such requirement is burdensome upon these vendors, many of whom are hobbyists, and that one permit covering all vendors and obtained by the sponsor of the event is more reasonable; and

WHEREAS, the Commissioner has reported that a separate class is needed for itinerant merchants and peddlers; and

WHEREAS, the Board scheduled and conducted a formal and duly advertised public hearing on November 9, 2011, and carefully considered the public comment received;

WHEREAS, the Board finds that the recommendations made by the Commissioner are less burdensome on small local businesses and changes should be made to the County Code accordingly.

NOW THEREFORE BE IT ORDAINED this, the 9th day of November, 2011, by the New Kent County Board of Supervisors that Section 66-82 of the New Kent County Code be and is hereby amended and readopted as follows:

Sec. 66-330. - Amount of tax generally.

Every person *or business subject to licensure under this ordinance shall be assessed and required to pay annually the greater of (a) or (b) below, but in no event shall such tax be assessed and collected on any amount of gross receipts less than \$10,000 of any person or business:* ~~embraced by the provisions of this article shall pay a tax of \$30.00 or a tax levied on gross receipts received during the preceding calendar year, except as otherwise provided in this article, in accordance with the following schedule, whichever is greater:~~

- (a) either a minimum license fee of thirty dollars (\$30.00) for the issuance of any such license; or*
- (b) except as may be provided in sections 58.1-3712, 58.1-3712.1 and 58.1-3713 of the Code of Virginia with annual gross receipts of more than ten thousand dollars (\$10,000.00) shall be assessed and required to pay annually a license tax on all gross receipts of such persons includable as provided in this section at a rate set forth below for the class listed:*

(1) *Contractors.* Every person conducting or engaging in the business of contracting and persons constructing on their own account for sale shall pay an annual license tax fee of \$30.00 or \$0.12 per \$100.00 of gross receipts, whichever is greater. The term "contractor" shall be defined and construed in accordance with the provisions of Code of Virginia, § 58.1-3714B.

(2) *Retail sales.* Every person conducting or engaging in the business of retail sales shall pay an annual license tax fee of \$30.00 or \$0.15 per \$100.00 of gross receipts, whichever is greater. The term "retail sales" shall be defined and construed in accordance with the provisions of section 66-333

(3) *Financial, real estate and professional services.* Every person conducting or engaging in the business of financial, real estate and/or professional services shall pay an annual license tax fee of \$30.00 or \$0.44 per \$100.00 of gross receipts, whichever is greater. The term "financial, real estate and professional services" shall be defined and construed in accordance with the provisions of section 66-333

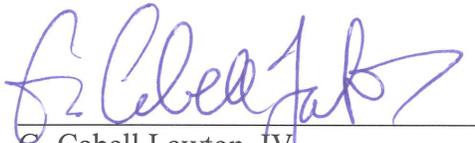
(4) *Repair, personal, business and other services.* Every person conducting or engaging in the business of repair, personal or business service or any other business or occupation not specifically listed or excepted in this section shall pay an annual license tax fee of \$30.00 or \$0.27 per \$100.00 of gross receipts, whichever is greater. The term "repair, personal, business and other services" shall be defined and construed in accordance with the provisions of section 66-333

(5) *Wholesale sales.* Every person conducting or engaging in the business of a wholesale merchant as set forth in section 66-313, shall pay an annual license fee of \$30.00 or \$0.04 per \$100.00 of purchases in the preceding year, whichever is greater.

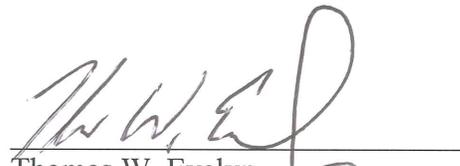
(6) Carnivals, circuses, festivals, fairs, cultural events, etc. – generally. Every person conducting or engaging in the business of a carnival, circus, festival, fair, cultural event, and the like shall pay fifty dollars (\$50.00) for each performance held in the county for up to three (3) consecutive days; provided however, after three (3) days, the license tax for each consecutive day shall be twenty-five dollars (\$25.00); the ten thousand dollar (\$10,000.00) minimum gross receipts requirement herein set forth shall not apply to carnivals, circuses, festivals, fairs, cultural events and the like, provided and except that religious, charitable, civic or educational organizations which have been classified as tax exempt by the Internal Revenue Service shall not be charged or required to pay the license tax required by this subsection.

(7) Itinerant merchants or peddlers. Every person conducting or engaging in the business of itinerant merchants or peddlers two hundred fifty dollars (\$250.00) per year; the ten thousand dollars (\$10,000.00) minimum gross receipts requirement herein set forth shall not apply to itinerant merchants or peddlers.

This ordinance shall be effective January 1, 2012.



G. Cabell Lawton, IV
County Administrator



Thomas W. Evelyn
Chairman