

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

O-13-14

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 12th day of November, 2014:

Present:	Vote:
James H. Burrell	Aye
Ron Stiers	Aye
W. R. Davis, Jr.	Aye
C. Thomas Tiller	Aye
Thomas W. Evelyn	Aye

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

**AN ORDINANCE AMENDING
NEW KENT COUNTY CODE
SECTIONS 66-315, 66-317, 66-318 AND 66-323
REGARDING BUSINESS LICENSES**

WHEREAS, New Kent County's Commissioner of the Revenue has requested certain changes to County Code regarding businesses licenses; and

WHEREAS, the Board of Supervisors on September 24, 2014 reviewed the Commissioner's proposed changes to the due dates for applications and payments; and

WHEREAS, the Board of Supervisors sought and received the advice of the Treasurer and the Finance Department; and

WHEREAS, the requested amendments are in conformity with Code of Virginia Section 58.1-3703.1;

NOW THEREFORE BE IT ORDAINED that the New Kent County Code be amended as follows:

Sec. 66-315. Due dates; penalties.

- (a) Each person subject to a license tax under this article, unless otherwise specifically provided, shall apply for a license to the commissioner of the revenue prior to beginning business if he was not subject to licensure in the county on or before January 1 of the license year, or no later than ~~March~~ May 1 of the license year if he had been issued a license for the preceding year. The application shall be on forms prescribed by the assessing official. The commissioner of the revenue shall furnish the necessary forms which shall be properly filled in with such information as the commissioner may require. Every applicant for a license to conduct any business, profession, trade, or occupation under the provisions of this divisions shall furnish the commissioner of the revenue in writing with his correct name and trade name, his correct residence address, the nature of the business, profession, trade or occupation to be pursued, the place where it is to be pursued, the date and/or number of the certificate of zoning compliance, if applicable, and a record of gross receipts verified by oath for the past year as well as such other information as may be required by the commissioner of the revenue. The commissioner shall compute the amount of license tax and after payment to the treasurer, shall issue the license.
- (b) The assessing official may grant an extension of time, not to exceed 90 days, in which to file an application for a license, for reasonable cause. The extension may be conditioned upon the timely payment of a reasonable estimate of the appropriate tax; the tax is then subject to adjustment to the correct tax at the end of the extension, together with interest from the due date until the date paid and, if the estimate submitted with the extension is found to be unreasonable under the circumstances, with a penalty of ten percent of the portion paid after the due date.

(Code 1999)

Sec. 66-317. Payment of tax.

The tax shall be paid with the application in the case of any license not based on gross receipts. All license taxes imposed by this article that are measured by the gross receipts of the business, except as otherwise provided, shall become due and payable on or before ~~March~~ June 30 of each license year. In all cases where the person shall begin the business, profession, trade or occupation upon which a license tax is imposed under this division after ~~March~~ January 1 of the license tax year, such license tax shall become due and payable at the time such person commences business. All licenses issued and license taxes imposed under the provisions of this article upon the gross receipts of a business, trade or occupation conducted by a corporation or partnership shall be issued to and paid by the corporation or partnership, and when so paid, it shall be deemed to discharge the license tax liability of the members of such partnership insofar as it relates to partnership business.

(Code 1999, § 14-90)

Sec. 66-318. Installment payments of tax.

(a) Whenever the aggregate amount of license taxes imposed on those persons described in subsections (a)—(e) of section 66-330, with respect to the businesses, occupations and professions conducted by such person in any one place, exceeds \$300.00, then the aggregate amount of license taxes may be due and payable as follows: one-half thereof by ~~March~~ June 30 of the license tax year and one-half thereof on or before ~~June~~ September 15 of the license tax year. This section shall have no application to those individuals beginning business after ~~March~~ January 1 of any license tax year. If one-half of the total tax due is not paid by ~~March~~ June 30 of the tax year, then the whole of the aggregate amount of license tax shall become due and payable on ~~June~~ September 15 of the license tax year. There shall be added to the entire license tax a penalty as provided in section 66-324. If the first half of the license taxes is paid when due, and the last half of the aggregate of such license tax is not paid on or before ~~June~~ September 15 of the license tax year, then a penalty as provided in section 66-324 shall be applied to the last half of the aggregate of such taxes.

(b) If the second one-half of the taxes due under the provisions of this section is not paid by ~~June~~ September 15, then the license issued to such person shall be null and void without action by the commissioner of the revenue. Any person continuing to operate a business after ~~June~~ September 15 without payment of the remaining one-half of the license taxes due shall be conducting business without a license in violation of this article. Taxes due under this section shall be collected as all taxes are collected under this article, except as specifically provided in this section.

(Code 1999, § 14-90.1)

Sec. 66-323. Persons liable for license tax to keep records.

(a) Every person liable for a license tax under this article which is based on gross receipts or gross expenditures shall keep sufficient records to enable the assessor to verify the correctness of the tax paid for the license years assessable and to enable the assessor to ascertain what is the correct amount of tax that was assessable for each of those years. All such records, books of accounts and other information shall be open to inspection and examination by the assessor in order to allow the assessor to establish whether a particular receipt is directly attributable to the taxable privilege exercised within the county. The assessor shall provide the taxpayer with the option to conduct the audit in the taxpayer's local business office, if the records are maintained there. If the records are maintained outside the county, copies of the appropriate books and records shall be sent to the assessor's office upon demand. All such records and general books of account shall be open to inspection and examination by any authorized representative of the county, and shall be maintained for a period of three years.

(b) Each licensee whose license is measured by gross receipts or gross expenditures shall submit to the commissioner of the revenue, not later than ~~March~~ May 1 of each year, a report of his gross receipts or gross expenditures for the preceding year.

(c) Every person who fails to keep books and records as required by this section shall be assessed with and pay a penalty of \$50.00 per year. This penalty shall be assessed in the same manner as license taxes generally are assessed and collected.

(Code 1999, § 14-95)

This Ordinance shall be effective January 1, 2015.



Rodney A. Hathaway
County Administrator



Thomas W. Evelyn
Chairman