

## CHAPTER II - BUSINESS, PROFESSIONAL, AND OCCUPATIONAL LICENSES TAX

### ARTICLE I - GENERAL

#### Section 2.1 - Overriding Conflicting Ordinances.

Except as may be otherwise provided by the laws of the Commonwealth of Virginia, and notwithstanding any other current Ordinances or resolutions enacted by the Town Council of Iron Gate, if any of the following provisions conflict with those laws, Ordinances, or resolutions, the following provisions shall be applicable to the levy, assessment, and collection of licenses required and taxes imposed on businesses, trades, professions, and callings, and upon the persons, firms, and corporations engaged therein within the Town of Iron Gate.

#### Section 2.2 - Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

“Affiliated group” means:

(1) One or more chains of corporations subject to inclusion connected through stock ownership with a common parent corporation which is a corporation subject to inclusion if:

a. Stock possessing at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of the nonvoting stock of each of the corporations subject to inclusion, except the common parent corporation, is owned directly by one or more of the other corporations subject to inclusion; and

b. The common parent corporation directly owns stock possessing at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of the nonvoting stock of at least one of the other subject to inclusion corporations. As used in subsection (1) of this definition:

1. The term “stock” does not include nonvoting stock which is limited and preferred as to dividends;

2. The term “corporation subject to inclusion” means any corporation within the affiliated group irrespective of the state or country of its incorporation; and

3. The term “receipts” includes gross receipts and gross income.

(2) Two or more corporations if five or fewer persons who are individuals, estates or trusts own stock possessing:

a. At least 80 percent of the total combined voting power of all classes of stock entitled to vote or at least 80 percent of the total value of shares of all classes of the stock of each corporation; and

b. More than 50 percent of the total combined voting power of all classes of stock entitled to vote or more than 50 percent of the total value of shares of all classes of stock of each corporation, taking into account the stock ownership of each such person only to the extent such stock ownership is identical with respect to each such corporation.

When one or more of the corporations subject to inclusion, including the common parent corporation, is a non-stock corporation, the term "stock," as used in subsection (2) of this definition, refers to the non-stock corporation membership or membership voting rights, as is appropriate to the context.

(3) Two or more entities if such entities satisfy the requirements in subsection (1) or (2) of this definition as if they were corporations and the ownership interests therein were stock.

"Assessment" means a determination as to the proper rate of tax, the measure to which the tax rate is applied, and ultimately the amount of tax, including additional or omitted tax, that is due. An assessment shall include a written assessment made pursuant to notice by the assessing official or a self-assessment made by a taxpayer upon the filing of a return or otherwise not pursuant to notice. Assessments shall be deemed made by an assessing official when a written notice of assessment is delivered to the taxpayer by the assessing official or an employee of the assessing official, or mailed to the taxpayer at his last known address. Self-assessments shall be deemed made when a return is filed, or, if no return is required, when the tax is paid. A return filed or tax paid before the last day prescribed by ordinance for the filing or payment thereof shall be deemed to be filed or paid on the last day specified for the filing of a return or the payment of tax, as the case may be.

"Assessor or Assessing official" means the Town Council of Iron Gate.

"Base year" means the calendar year preceding the license year, except for contractors subject to the provisions of § 58.1-3715, *Code of Virginia*, as amended. Every person beginning a business, profession, trade or occupation which is subject to a license tax under the provisions of this article shall estimate the amount of the gross receipts he will receive between the date of beginning business and the end of the then-current license year, and the license tax for the current year shall be computed on such estimate. Whenever a license tax is computed upon estimated gross receipts, such estimate shall be subject to adjustment by the Treasurer at the end of the tax year to reflect actual gross receipts, and he shall give credit for any over-payment on the license tax payable the following year.

"Business" means a course of dealing which requires the time, attention and labor of the person so engaged for the purpose of earning a livelihood or profit. The term "business" implies a continuous and regular course of dealing, rather than an irregular or isolated transaction. A person may be engaged in more than one business. The following acts shall create a rebuttable presumption that a person is engaged in a business:

- (1) Advertising or otherwise holding oneself out to the public as being engaged in a particular business; or
- (2) Filing tax returns, schedules and documents that are required only of persons engaged in a

trade or business.

“Contractor”

(1) The term “contractor” means any person:

- a. Accepting or offering to accept any orders or contracts for doing any work on or in any building or structure, requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead or other metal or any other building material.
- b. Accepting or offering to accept contracts to do any paving, curbing or other work on sidewalks, streets, alleys or highways, or public or private property, using asphalt, brick, stone, cement, concrete, wood or any composition.
- c. Accepting or offering to accept an order for or contract to excavate earth, rock, or other material for foundation or any other purpose or for cutting, trimming or maintaining rights-of-way.
- d. Accepting or offering to accept an order or contract to construct any sewer of stone, brick, terra cotta or other material.
- e. Accepting or offering to accept orders or contracts for doing any work on or in any building or premises involving the erecting, installing, altering, repairing, servicing or maintaining electric wiring, devices or appliances permanently connected to such wiring, or the erecting, repairing or maintaining of lines for the transmission or distribution of electric light and power.
- f. Engaging in the business of plumbing and steamfitting.
- g. Accepting or offering to accept contracts for fumigation or disinfecting to prevent the spread of disease or for the eradication or extermination of rats, mice, termites, vermin, or insects or bugs of any kind.
- h. Accepting or offering to accept orders or contracts for moving any building, or for drilling, boring or digging a well or for the installation, maintenance, or repair of neon signs.

(2) The term “contractor” includes persons who subdivide and improve real estate, and speculative builders who build houses or other buildings with the intention to offer the subdivided lots or completed buildings for sale. A person who installs water or sewer systems or roads on his own land with the intent to offer the land for sale is a contractor regardless of whether the land is subdivided.

(3) The term “contractor” does not include a person who acts as his own prime contractor to build or improve a building which he intends to occupy as his residence, office or place of

business.

“Definite place of business” means an office or a location at which occurs a regular and continuous course of dealing for thirty (30) consecutive days or more. A definite place of business for a person engaged in business may include a location leased or otherwise obtained from another person on a temporary or seasonal basis and real property leased to another. A person’s residence shall be deemed to be a definite place of business if there is no definite place of business maintained elsewhere and the person is not subject to licensure as a peddler or itinerant merchant.

“Entity” means a business organization, other than a sole proprietorship, that is a corporation, limited liability company, limited partnership or limited liability partnership duly organized under the laws of the Commonwealth or another state.

“Financial services” means the buying, selling, handling, managing, investing and providing of advice regarding money, credit, securities or other investments.

“Fuel sale” or “fuel sales” means retail sales of alternative fuel, blended fuel, diesel fuel, gasohol or gasoline, as such terms are defined in § 58.1-2201, *Code of Virginia*, as amended.

“Gas retailer” means a person or entity engaged in business as a retailer offering to sell at retail on a daily basis alternative fuel, blended fuel, diesel fuel, gasohol, or gasoline, as such terms are defined in § 58.1-2201, *Code of Virginia*, as amended.

“Gross receipts” means the whole , entire, total receipts , without deduction.

“Independent registered representative” means an independent contractor registered with the United States Securities and Exchange Commission.

“License year” means the calendar year for which a license is issued for the privilege of engaging in business.

“Personal services” shall mean rendering for compensation any repair, personal, business, or other service not specifically classified as “financial, real estate, or professional service” under this Ordinance, unless exempted from local license tax by Title 58.1 of the *Code of Virginia*.

“Professional services” means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations, and no others, as the state department of taxation may list in the business, professional and occupational license (BPOL) guidelines promulgated pursuant to § 58.1-3701, *Code of Virginia*, as amended.

The state department of taxation shall identify and list each occupation or vocation in which a professed knowledge of some department of science or learning, gained by a prolonged course of specialized instruction and study, is used in its practical application to the

affairs of others, either advising, guiding, or teaching them, and in serving their interests or welfare in the practice of an art or science founded on it. The term "profession" implies attainments in professional knowledge and distinguished from mere skill, and the application of knowledge to uses for others rather than for personal profit.

"Purchases" means all goods, wares and merchandise received for sale at each definite place of business of a wholesale merchant. The term "purchases" also includes the cost of manufacture of all goods, wares and merchandise manufactured by any wholesale merchant and sold or offered for sale. A wholesale merchant may elect to report the gross receipts from the sale of manufactured goods, wares and merchandise if it cannot determine the cost of manufacture or chooses not to disclose the cost of manufacture.

"Real estate services" means services with respect to the purchase, sale, lease, rental or appraisal of real property. For purposes of this definition, a real estate agent who is licensed with the state real estate board through a real estate broker is not deemed to be engaged in a real estate service in his own right, provided that the real estate broker has included such agent's gross receipts in the basis for calculating the real estate broker's license tax.

"Retail merchant" means a person who sells goods, wares, and merchandise for any purpose other than resale, but not including sales at wholesale to institutional, commercial, and industrial users. In addition, the term "retail merchant" includes every person who is engaged in a short-term rental business.

"Security broker" means a "broker," as such term is defined under the Securities Exchange Act of 1934 (15 U.S.C. § 78a *et seq.*), or any successor law to the Securities Exchange Act of 1934, who is registered with the United States Securities and Exchange Commission.

"Security dealer" means a "dealer," as such term is defined under the Securities Exchange Act of 1934 (15 U.S.C. § 78a *et seq.*), or any successor law to the Securities Exchange Act of 1934, who is registered with the United States Securities and Exchange Commission.

"Services" shall mean things purchased by a customer which do not have physical characteristics, or which are not goods, wares, or merchandise.

"Town" shall mean the Town of Iron Gate.

"Wholesale merchant" means a person who sells to other persons for the purpose of resale only, or to commercial, industrial or institutional users.

**State Law reference** — Definitions, § 58.1-3700.1, *Code of Virginia*, as amended.

Secs. 2-3—2-19. - Reserved.

## ARTICLE II - LICENSES

Sec. 2-20. - License requirement.

(a) Every person engaged in a business or profession in the Town shall apply for a license for each such business or profession if:

- (1) The person has a definite place of business in the Town;
- (2) There is no definite place of business anywhere and the person resides in the Town;  
or
- (3) There is no definite place of business in the Town, but the person operates amusement machines or is classified as an itinerant merchant, peddler, carnival, circus, or contractor subject to § 58.1-3715, *Code of Virginia*, as amended, or public service corporation.

(b) A separate license shall be required for each definite place of business and for each business. A person engaged in two or more businesses at the same place of business may elect to obtain one license for all such businesses and professions if all of the following criteria are satisfied:

- (1) Each business or profession is subject to licensure at the location and has satisfied any requirements of state and Town law;
- (2) All of the businesses or professions are subject to the same tax rate, or, if subject to different tax rates, the licensee agrees to be taxed on all businesses at the highest rate;  
and
- (3) The taxpayer agrees to supply such information as the assessor may require concerning the nature of the several businesses and professions and their gross receipts.

(c) All businesses are subject to licensure unless specifically exempt by state or Town law.

**State Law reference**— Local license taxes uniform provisions authorized, § 58.1-3703.1(A)(1), *Code of Virginia*, as amended.

Sec. 2-21. - License application due dates and penalties.

(a) *Due date.*

(1) Each person subject to a license tax shall apply for a license prior to beginning business if he was not subject to licensure in this jurisdiction on or before January 1 of the license year, or no later than March 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.

(2) The tax shall be paid with the application in the case of any license not based on gross receipts. If the tax is measured by the gross receipts of the business, the tax shall be paid on or before March 1.

(b) *Extension of time.* The assessing official may grant an extension of time 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 approximate 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.

(c) *Penalty.*

(1) *Generally.* A penalty of ten percent (10%) of the 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 30 days, the Treasurer or other collecting official may impose a ten percent late payment penalty. If the failure to file or pay was not the fault of the taxpayer, the penalties shall not be imposed, or, if imposed, shall be abated by the official who assessed them. 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.

(2) *Definitions.* The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

“Acted responsibly” means that:

- a. The taxpayer exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business; and
- b. The taxpayer undertook significant steps to avoid or mitigate the failure, such as requesting appropriate extensions (where applicable), attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred, and promptly rectifying a failure once the impediment was removed or the failure discovered.

“Events beyond the taxpayer’s control” includes, but is not limited to, the unavailability of records due to fire or other casualty; the unavoidable absence (e.g., due to death or serious illness) of the person with the sole responsibility for tax compliance; or the taxpayer’s reasonable reliance in good faith upon erroneous written information from the assessing official who was aware of the relevant facts relating to the taxpayer’s business when he provided the erroneous information.

(d) *Interest.*

(1) Interest shall be charged on the late payment of the tax from the due date until the date paid

without regard to fault or other reason for the late payment. Whenever an assessment of additional or omitted tax by the assessing official is found to be erroneous, all interest and penalty charged and collected on the amount of the assessment found to be erroneous shall be refunded, together with interest on the refund from the date of payment or the due date, whichever is later. Interest shall be paid on the refund of any business, professional and occupational license (BPOL) tax from the date of payment or due date, whichever is later, whether attributable to an amended return or other reason. Interest on any refund shall be paid at the same rate charged under § 58.1-3916, *Code of Virginia*, as amended.

(2) No interest shall accrue on an adjustment of estimated tax liability to actual liability at the conclusion of a base year. No interest shall be paid on a refund or charged on a late payment; provided, the refund or the late payment is made not more than thirty (30) days from the date of the payment that created the refund or the due date of the tax, whichever is later.

**State Law reference**—Similar provisions, § 58.1-3702.1(A)(2), *Code of Virginia*, as amended.

Sec. 2-22. - Application and issuance generally.

All persons wishing to be issued a license shall make application to the Town Treasurer, who will furnish the necessary forms. The Treasurer shall compute the amount of license tax and shall issue the license after payment is made to the Treasurer.

Sec. 2-23. - Contents of application.

Every applicant for a license to conduct any business, profession, trade or occupation under the provisions of this article shall furnish the Treasurer, 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, 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 Treasurer.

Sec. 2-24. - Assessment, records and reports of the Treasurer.

It shall be the duty of the Treasurer to assess all licenses properly, to keep a book in which shall be classified all the branches of business upon which a license is imposed, and show the amount of assessment on each license, the person assessed, and the period for which such license was issued, and report the same to the Town Council.

Sec. 2-25. - Display of license.

Every person required to obtain a license under the provisions of this article shall keep the form issued in evidence thereof as prescribed by the Treasurer in a convenient and conspicuous place, and whenever required to do so shall exhibit the same to any authorized enforcement officer of the Town.

Sec. 2-26. - Effect of closing business.



(a) If a person who has paid a license tax based on gross receipts permanently ceases to engage in business in the Town, he shall be entitled, upon application, to a refund for that portion of the license tax already paid, prorated on a monthly basis so that he is taxed only for that fraction of the year during which the business was operated within the Town. The operation of a business for any portion of a month shall be considered a full month for proration purposes. The effective date of the closing or sale of the business shall be deemed to be the last day the licensee engaged in business.

(b) No person shall be entitled to a refund of license fees nor of license taxes which are not based on gross receipts or gross purchases.

Sec. 2-27. - Assessment of tax on basis of estimated gross receipts.

(a) Whenever any person begins a business, trade, profession or occupation on or after January 1 of the license year, so much of the license tax imposed by this article as is based on gross receipts shall be measured by the applicant's estimate of gross receipts that will be made and received from the commencement of the business, trade, profession or occupation to the end of the license year.

(b) Whenever the license tax is so assessed on the basis of estimated gross receipts, every erroneous estimate thereof shall be subject to correction and the Treasurer shall assess such person with any additional licensee tax found to be due after the close of the license year or credit the amount of any excess payment to the licensee.

Sec. 2-28. - Recordkeeping and audits.

Every person who is assessable with a license tax or fee shall keep sufficient records and other information to enable the Treasurer to verify the correctness of the tax paid for the licensee years' assessable and to enable the Treasurer to determine what is the correct amount of tax or fee that was assessable for each of those years. All such records and other information shall be open to inspection and examination by the finance director. The Treasurer shall provide the licensee with the option to conduct the audit in the licensee's office, if the records or other information are maintained there. In the event the records and other information are maintained outside the Town, copies of the appropriate records and other information shall be sent by the licensee to the office of the Treasurer upon demand.

**State Law reference**— Similar provisions, § 58.1-3703.1 (A)(9), *Code of Virginia*, as amended.

Sec. 2-29. - Administrative appeals to the assessing official.

(a) *Definitions.*

The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

“Amount in dispute”, when used with respect to taxes due or assessed, means the amount specifically identified in the administrative appeal or application for judicial review as disputed by the party filing such appeal or application.

“Appealable event” means an increase in the assessment of a local license tax payable by a taxpayer, the denial of a refund or the assessment of a local license tax where none previously was assessed, arising out of the local assessing official’s:

- (1) Examination of records, financial statements, books of account or other information for the purpose of determining the correctness of an assessment;
- (2) Determination regarding the rate or classification applicable to the licensable business;
- (3) Assessment of a local license tax when no return has been filed by the taxpayer; or
- (4) Denial of an application for correction of erroneous assessment attendant to the filing of an amended application for license.

“Frivolous” means a finding, based on specific facts, that the party asserting the appeal is unlikely to prevail upon the merits because the appeal is:

- (1) Not well grounded in fact;
- (2) Not warranted by existing law or a good faith argument for the extension, modification or reversal of existing law;
- (3) Interposed for an improper purpose, such as to harass, to cause unnecessary delay in the payment of tax or a refund or to create needless cost from the litigation; or
- (4) Otherwise frivolous.

“Jeopardized by delay” means a finding, based upon specific facts, that a taxpayer desires to:

- (1) Depart quickly from the Town;
- (2) Remove his property therefrom;
- (3) Conceal himself or his property therein; or
- (4) Do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.

(b) *Filing and contents of administrative appeal.* Any person assessed with a local license tax as a result of an appealable event may file an administrative appeal of the assessment within one year from the last day of the tax year for which such assessment is made, or within one year from the

date of the appealable event, whichever is later, with the Treasurer or other local assessing official. The appeal must be filed in good faith and sufficiently identify the taxpayer, the tax periods covered by the challenged assessments, the amount in dispute, the remedy sought, each alleged error in the assessment, the grounds upon which the taxpayer relies, and any other facts relevant to the taxpayer's contention. The assessor may hold a conference with the taxpayer, if requested by the taxpayer, or require submission of additional information and documents, an audit or further audit or other evidence deemed necessary for a proper and equitable determination of the appeal. The assessment placed at issue in the appeal shall be deemed *prima facie* correct. The assessor shall undertake a full review of the taxpayer's claims and issue a written determination to the taxpayer setting forth the facts and arguments in support of his decision.

(c) *Notice of right of appeal and procedures.* Every assessment made by the assessing official pursuant to an appealable event shall include, or be accompanied by, a written explanation of the taxpayer's right to file an administrative appeal and the specific procedures to be followed in the jurisdiction, the name and address to which the appeal should be directed, an explanation of the required content of the appeal and the deadline for filing the appeal.

(d) *Suspension of collection activity during appeal.* Provided a timely and complete administrative appeal is filed, collection activity with respect to the amount in dispute shall be suspended until a final determination is issued by the Treasurer or other assessing official, unless the finance director or other official responsible for the collection of such tax:

- (1) Determines that collection would be jeopardized by delay;
- (2) Is advised by the Treasurer or other assessing official that the taxpayer has not responded to a request for relevant information after a reasonable time; or
- (3) Is advised by the Treasurer or other assessing official that the appeal is frivolous.

Interest shall accrue in accordance with the provisions of section 2-21(d), but no further penalty shall be imposed while collection action is suspended.

(e) *Procedure in event of non-decision.* Any taxpayer whose administrative appeal to the finance director, or other assessing official pursuant to the provisions of this section, has been pending for more than one year without the issuance of a final determination may, upon not less than 30 days' written notice to the Treasurer or other assessing official, elect to treat the appeal as denied and appeal the assessment to the Town Council in accordance with the provisions of section 2-30. The Town Council shall not consider an appeal filed pursuant to the provisions of this section if he finds that the absence of a final determination on the part of the finance director or other assessing official was caused by the willful failure or refusal of the taxpayer to provide information requested and reasonably needed by the commissioner or other assessing official to make his determination.

**State Law reference**— Similar provisions, § 58.1-3703.1(A)(5), *Code of Virginia*, as amended.

Sec. 2-30. - Administrative appeal to the Town Council.

(a) *Appeal.* Any person assessed with a local license tax as a result of a determination, upon an administrative appeal to the Treasurer or other assessing official pursuant to section 2-29, that is adverse to the position asserted by the taxpayer in such appeal may appeal such assessment to the Town Council within ninety (90) days of the date of the determination by the Treasurer or other assessing official. The appeal shall be in such form as the Town Council may prescribe and the taxpayer shall serve a copy of the appeal upon the Treasurer or other assessing official. The Town Council shall permit the Treasurer or other assessing official to participate in the proceedings, and shall issue a determination to the taxpayer within ninety (90) days of receipt of the taxpayer's application, unless the taxpayer and the assessing official are notified that a longer period will be required. The appeal shall proceed in the same manner as an application, pursuant to § 58.1-1821, *Code of Virginia*, as amended, and the Town Council may issue an order correcting such assessment, pursuant to § 58.1-1822, *Code of Virginia*, as amended.

(b) *Suspension of collection activity during appeal.*

(1) On receipt of a notice of intent to file an appeal to the Town Council under subsection (a) of this section, the assessing official shall further suspend collection activity until a final determination is issued by the Town Council, unless the assessor collection activity with respect to the amount in dispute shall be suspended until a final determination is issued by the Town Council, unless the Treasurer or other official responsible for the collection of such tax:

- a. Determines that collection would be jeopardized by delay as defined in section 2-29(a);
- b. Is advised by the Treasurer or other assessing official, or the Town Council; or that the taxpayer has not responded to a request for relevant information after a reasonable time; or
- c. Is advised by the Treasurer or other assessing official that the appeal is frivolous as defined in section 2-29(a).

(2) Interest shall accrue in accordance with the provisions of section 2-21(d), but no further penalty shall be imposed while collection action is suspended. The requirement that collection activity be suspended shall cease unless an appeal pursuant to subsection (a) of this section is filed and served on the necessary parties within thirty (30) days of the service of notice of intent to file such appeal.

(c) *Implementation of determination of Town Council.* Promptly upon receipt of the final determination of the Town Council with respect to an appeal pursuant to subsection (a) of this section, the Treasurer or other assessing official shall take those steps necessary to calculate the amount of tax owed by or refund due to the taxpayer consistent with the Town Council's determination and shall provide that information to the taxpayer and to the Treasurer, or other official responsible for collection in accordance with the provisions of this subsection.

(1) If the determination of the Town Council sets forth a specific amount of tax due, the Treasurer or other assessing official shall certify the amount to the Treasurer or other official

responsible for collection, and the Treasurer or other official responsible for collection shall issue a bill to the taxpayer for such amount due, together with interest accrued and penalty, if any is authorized by this section, within thirty (30) days of the date of the determination of the Town Council.

(2) If the determination of the Town Council sets forth a specific amount of refund due, the Treasurer or other assessing official shall certify the amount to the Treasurer or other official responsible for collection, and the Treasurer, or other official responsible for collection, shall issue a payment to the taxpayer for such amount due, together with interest accrued pursuant to this section, within thirty (30) days of the date of the determination of the Town Council.

(3) If the determination of the Town Council does not set forth a specific amount of tax due, or otherwise requires the Treasurer or other assessing official to undertake a new or revised assessment that will result in an obligation to pay a tax that has not previously been paid in full, the Treasurer or other assessing official shall promptly commence the steps necessary to undertake such new or revised assessment, and provide the same to the taxpayer within sixty (60) days of the date of the determination of the Town Council, or within sixty (60) days after receipt from the taxpayer of any additional information requested or reasonably required under the determination of the Town Council, whichever is later. The Treasurer or other official responsible for collection shall issue a bill to the taxpayer for the amount due, together with interest accrued and penalty, if any is authorized by this section, within thirty (30) days of the date of the new assessment.

(4) If the determination of the Town Council does not set forth a specific amount of refund due, or otherwise requires the Treasurer or other assessing official to undertake a new or revised assessment that will result in an obligation on the part of the Town to make a refund of taxes previously paid, the Treasurer or other assessing official shall promptly commence the steps necessary to undertake such new or revised assessment, and provide the same to the taxpayer within sixty (60) days of the date of the determination of the Town Council, or within sixty (60) days after receipt from the taxpayer of any additional information requested or reasonably required under the determination of the Town Council, whichever is later. The Treasurer or other official responsible for collection shall issue a refund to the taxpayer, together with interest accrued, within thirty (30) days of the date of the new assessment.

**State Law reference**— Similar provisions, § 58.1-3703 .1(A)(6), *Code of Virginia*, as amended.

**Sec. 2-31 . - Judicial review of determination of Town Council.**

(a) *Judicial review.* Following the issuance of a final determination of the Town Council pursuant to section 2-30, the taxpayer or Treasurer or other assessing official may apply to the appropriate circuit court for judicial review of the determination, or any part thereof, pursuant to § 58.1-3984, *Code of Virginia*, as amended. In any such proceeding for judicial review of a determination of the Town Council, the burden shall be on the party challenging the determination of the Town Council, or any part thereof, to show that the ruling of the Town Council is erroneous with respect to the part challenged. Neither the Town Council nor the department of taxation shall be made a party to an application to correct an assessment merely because the Town Council has ruled on it.

*(b) Suspension of payment of disputed amount of tax due upon taxpayer's notice of intent to initiate judicial review.*

(1) On receipt of a notice of intent to file an application for judicial review, pursuant to § 58.1-3984, Code of Virginia, as amended, of a determination of the Town Council pursuant to section 2-30, and upon payment of the amount of the tax that is not in dispute together with any penalty and interest then due with respect to such undisputed portion of the tax, the Treasurer or other collection official shall further suspend collection activity while the court retains jurisdiction unless the court, upon appropriate motion after notice and an opportunity to be heard, determines that:

- a. The taxpayer's application for judicial review is frivolous, as defined in section 2-29(a);
- b. Collection would be jeopardized by delay, as defined in section 2-29(a); or
- c. Suspension of collection would cause substantial economic hardship to the locality.

For purposes of determining whether substantial economic hardship to the locality would arise from a suspension of collection activity, the court shall consider the cumulative effect of then-pending appeals filed within the locality by different taxpayers that allege common claims or theories of relief.

(2) Upon a determination that the appeal is frivolous, that collection may be jeopardized by delay or that suspension of collection would result in substantial economic hardship to the locality, the court may require the taxpayer to pay the amount in dispute or a portion thereof, or to provide surety for payment of the amount in dispute in a form acceptable to the court.

(3) No suspension of collection activity shall be required if the application for judicial review fails to identify with particularity the amount in dispute.

(4) The requirement that collection activity be suspended shall cease unless an application for judicial review, pursuant to § 58.1-3984, *Code of Virginia*, as amended, is filed and served on the necessary parties within thirty (30) days of the service of the notice of intent to file such application.

(5) The suspension of collection activity authorized by this subsection (b) shall not be applicable to any appeal of a local license tax that is initiated by the direct filing of an action, pursuant to § 58.1-3984, *Code of Virginia*, as amended, without prior exhaustion of the appeals provided by sections 2-29 and 2-30.

*(c) Suspension of payment of disputed amount of refund due upon locality's notice of intent to initiate judicial review*

(1) Payment of any refund determined to be due pursuant to the determination of the Town Council of an appeal, pursuant to section 2-30, shall be suspended if the locality assessing the tax serves upon the taxpayer, within sixty (60) days of the date of the determination of

the Town Council, a notice of intent to file an application for judicial review of the Town Council's determination, pursuant to § 58.1-3984, *Code of Virginia*, as amended, and pays the amount of the refund not in dispute, including tax and accrued interest. Payment of such refund shall remain suspended while the court retains jurisdiction unless the court, upon appropriate motion after notice and an opportunity to be heard, determines that the locality's application for judicial review is frivolous, as defined in section 2-29.

(2) No suspension of refund activity shall be permitted if the locality's application for judicial review fails to identify with particularity the amount in dispute.

(3) The suspension of the obligation to make a refund shall cease unless an application for judicial review, pursuant to § 58.1-3984, *Code of Virginia*, as amended, is filed and served on the necessary parties within thirty (30) days of the service of the notice of intent to file such application.

(d) *Accrual of interest on unpaid amount of tax.* Interest shall accrue in accordance with the provisions of section 2-21 (d), but no further penalty shall be imposed while collection action is suspended.

**State Law reference**— Similar provisions, § 58.1-3703.1(A)(7), *Code of Virginia*, as amended.

#### Sec. 2-32. - Rulings.

Any taxpayer or authorized representative of a taxpayer may request a written ruling regarding the application of the tax to a specific situation from the assessor. Any person requesting such a ruling must provide all the relevant facts for the situation and may present a rationale for the basis of an interpretation of the law most favorable to the taxpayer. Any misrepresentation or change in the applicable law or the factual situation as presented in the ruling request shall invalidate any such ruling issued. A written ruling may be revoked or amended prospectively if there is a change in the law, a court decision or the guidelines issued by the state department of taxation upon which the ruling was based; or the assessor notifies the taxpayer of a change in the policy or interpretation upon which the ruling was based. However, any person who acts on a written ruling which later becomes invalid shall be deemed to have acted in good faith during the period in which such ruling was in effect.

**State Law reference**— Similar provisions, § 58.1-3703.1(A)(8), *Code of Virginia*, as amended.

#### Sec. 2-33. - Situs of gross receipts.

(a) *General rule.* Whenever the tax or fee imposed by this article is measured by gross receipts, the gross receipts included in the taxable measure shall be only those gross receipts attributed to the exercise of a privilege subject to licensure at a definite place of business within the Town. In the case of activities conducted outside of a definite place of business, the gross receipts shall be attributed to the definite place of business from which such activities are initiated, directed or controlled. The situs of gross receipts for different classifications of business shall be attributed to one or more definite places of business or offices as follows:

(1) *Contractor.* The gross receipts of a contractor shall be attributed to the definite place of

business where his services are performed, or if his services are not performed at any definite place of business, then the definite place of business from which his services are directed or controlled, unless the contractor is subject to the provisions of § 58.1-3715, Code of Virginia, as amended; attached

(2) *Retailer or wholesaler.* The gross receipts of a retailer or wholesaler shall be attributed to the definite place of business at which sales solicitation activities occur or, if sales solicitation activities do not occur at any definite place of business, then the definite place of business from which sales solicitation activities are directed or controlled; however, a wholesale merchant or distribution house subject to a license tax measured by purchases shall determine the situs of its purchases by the definite place of business at which or from which deliveries of the purchased goods, wares, and merchandise are made to customers. Any wholesaler who is subject to license tax in two or more localities and who is subject to multiple taxation because the localities use different measures, may apply to the department of taxation for a determination as to the proper measure of purchases and gross receipts subject to license tax in each locality.

(3) *Business renting tangible personal property.* The gross receipts of a business renting tangible personal property shall be attributed to the definite place of business from which the tangible personal property is rented or, if the property is not rented from any definite place of business, then to the definite place of business at which the rental of such property is managed; and

(4) *Performance of services.* The gross receipts from the performance of services shall be attributed to the definite place of business at which the services are performed or, if not performed at any definite place of business, then to the definite place of business from which the services are directed or controlled.

(b) *Apportionment.* If a person has more than one definite place of business and it is impractical or impossible to determine to which definite place of business gross receipts should be attributed under the general rule, the gross receipts of the business shall be apportioned between the definite places of business on the basis of payroll. Gross receipts shall not be apportioned to a definite place of business unless some activities under the applicable general rule occurred at, or were controlled from, such definite place of business. Gross receipts attributable to a definite place of business in another jurisdiction shall not be attributed to this jurisdiction solely because the other jurisdiction does not impose a tax on the gross receipts attributable to the definite place of business in such other jurisdiction.

(c) *Agreements.* The Treasurer may enter into agreements with any other political subdivision of the commonwealth concerning the manner in which gross receipts shall be apportioned among definite places of business. However, the sum of the gross receipts apportioned by the agreement shall not exceed the total gross receipts attributable to all of the definite places of business affected by the agreement. Upon being notified by a taxpayer that its method of attributing gross receipts is fundamentally inconsistent with the method of one or more political subdivisions in which the taxpayer is licensed to engage in business and that the difference has resulted, or is likely to result, in taxes on more than 100 percent of its gross receipts from all locations in the



affected jurisdictions, the Treasurer shall make a good faith effort to reach an apportionment agreement with the other political subdivisions involved.

If an agreement cannot be reached, either the Treasurer or the taxpayer may request an advisory opinion from the department of taxation pursuant to § 58.1-3701, *Code of Virginia*, as amended; notice of the request shall be given to the other party. Notwithstanding the provisions of § 58.1-3993, *Code of Virginia*, as amended, when a taxpayer has demonstrated to a court that two or more political subdivisions of the commonwealth have assessed taxes on gross receipts that may create a double assessment within the meaning of §58.1-3986, *Code of Virginia*, as amended, the court shall enter such orders pending resolution of the litigation as may be necessary to ensure that the taxpayer is not required to pay multiple assessments even though it is not then known which assessment is correct and which is erroneous.

**State Law reference**— Similar provisions, § 58.1-3703.1(A)(3), *Code of Virginia*, as amended.

Sec. 2-34. - Limitations and extensions.

(a) Where, before the expiration of the time prescribed for the assessment of any license tax imposed pursuant to this article, both the assessing official and the taxpayer have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

(b) Notwithstanding § 58.1-3903, *Code of Virginia*, as amended, the assessing official shall assess the local license tax omitted because of fraud or failure to apply for a license for the current license year and the six (6) preceding license years.

(c) The period for collecting any local license tax shall not expire prior to the period specified in § 58.1-3940, *Code of Virginia*, as amended, two years after the date of assessment if the period for assessment has been extended pursuant to this section, two years after the final determination of an appeal for which collection has been stayed pursuant to section 2-29(b) or (d), or two years after the final decision in a court application pursuant to § 58.1-3984, *Code of Virginia*, as amended, or a similar law for which collection has been stayed, whichever is later.

**State Law reference**— Similar provisions, § 58.1-3703.1(A)(4), *Code of Virginia*, as amended.

Sec. 2-35. - Payment of tax by corporation, partnership or employer.

When a business, trade or occupation taxed under this article is conducted by a corporation or partnership, the license tax shall be imposed upon the corporation or partnership and paid by it, and, when so paid and also when paid by an individual employing persons who otherwise would be liable to a license, it shall be deemed to discharge the license tax liability of the officers and partners of such corporation or firm and of such persons employed by any employer who otherwise would be liable to such tax, insofar as the licensed business is concerned.

Sec. 2-36. - Term of license.

All Town licenses shall, unless otherwise provided, be for the calendar year, beginning on January 1 and ending on December 31 of each year.

Sec. 2-37. - Soliciting.

Every person who engages in door-to-door solicitation within the Town shall be required to register with the office of the Town Clerk and provide the following:

- (1) A valid Town business license or an exemption as determined by the Treasurer.
- (2) An identification list of all persons soliciting which shall include name, address, date of birth, and social security number.
- (3) Each solicitor shall be required to wear and display a photo identification badge.

Sec. 2-38. - Enforcement.

It shall be the duty of the police force of the Town, as then constituted, to enforce the provisions of this article and other laws and ordinances relating to licenses.

Sec. 2-39. - Penalty for violation of article; report and prosecution of violations.

It shall be unlawful for 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 article. It shall also be unlawful and constitute a misdemeanor for any person to violate any of the provisions of this article. Any person who is convicted for failing to procure a license as required, or convicted of a violation of any of the provisions of this article shall, except where some other penalty is specifically provided, be guilty of a Class 3 misdemeanor. Each day any person shall continue to violate the provisions of this article after the due date or any license tax prescribed in this article shall constitute a separate offense. It shall be the duty of the Treasurer to report to the Mayor every case of default or violation as soon as it comes to the knowledge of either of them, and it shall be the duty of the Mayor, upon receipt of such report, to cause such violator to be prosecuted.

**State Law reference**—License required, § 58.1-3700, *Code of Virginia*, as amended.

Sec. 2-40. - Certain permits required from police force, as then constituted.

Every person subject to licensure for acting as a nightclub operator or operating an adult bookstore, massage parlor, adult motion picture theater or adult mini motion pictures shall first apply to the chief of police for a permit and shall produce to the chief of police evidence of good character of the individual, or the members of the firm or the principal officers of the corporation. The chief of police shall make a reasonable investigation of the character of the individual, or of each member of the firm or of each principal officer of the corporation, and if he is satisfied that the individual, the members of the firm or the principal officers of the corporation are fit to lawfully pursue such activity, he shall issue the permit. The form of the application for the permit and the form of the permit itself shall be

prepared and furnished by the chief of police. The chief of police may revoke any permit issued under this article if he is satisfied that the permit holder no longer meets the standards of this section.

Secs. 2-41-2-70. - Reserved.

### ARTICLE III - TAX SCHEDULES

#### Sec. 26-71. - Merchants.

(a) *Wholesalers.* Every person engaged in the business of a wholesale merchant shall pay an annual license tax for the privilege of conducting such business in the Town. The license tax shall be in an amount equal to \$0.23 on each \$100.00 of the gross amount of goods purchased for resale during the previous calendar year. For the purpose of this section, the term "wholesale merchant" means any merchant who sells to other persons for resale only. The minimum license tax shall be as set forth in section 2-83.

(b) *Retail merchants.* Every person engaged in the business of retail sales shall pay an annual license tax based upon the gross receipts from such business for the preceding calendar year at the rate of \$0.19 per \$100.00 of gross receipts. The minimum license tax shall be as set forth in section 2-83. Whenever any person is engaged in conducting retail sales at more than one location, a separate license tax shall be required for each location. The form and procedure for reporting gross receipts and ascertaining the tax to be paid by each person conducting retail sales shall be the same as set forth in the appropriate sections of Title 58.1 of the *Code of Virginia*.

**State Law reference**— Wholesale merchants, § 58.1-3716, *Code of Virginia*, as amended.

#### Sec. 2-72. - Itinerant merchants and peddlers.

(a) There is imposed upon every itinerant merchant selling new furniture, television, radios, space heaters or other appliances, audio, video or other electronic equipment, computer equipment or hardware, rugs, clothing or footwear, watches or jewelry, tools or hardware, automotive parts or equipment, paintings or art objects, a minimum flat tax of \$475.00 per year. Such tax is not subject to proration and must be paid in full prior to the issuance of the license.

(b) There is imposed upon every itinerant merchant selling merchandise or wares other than that set forth in subsection (a) of this section, to include, but not limited to, family supplies of a perishable nature (produce, fruits, perishable food, vegetables, household, lawn and garden flowers and plants) a minimum flat rate of \$285.00 per year. Such tax is not subject to proration and must be paid in full prior to the issuance of the license.

(c) There is imposed upon every peddler selling new furniture, television, radios, space heaters, or other appliances, audio, video or other electronic equipment, computer equipment or hardware, rugs, clothing or footwear, watches or jewelry, tools or hardware, automotive parts or equipment, paintings or art objects, a minimum flat tax of \$475.00 per year. Such tax is not subject to proration and must be paid in full prior to the issuance of the license.

(d) Unless exempt as provided in § 58.1-3719(A)(4), *Code of Virginia*, as amended, there is imposed upon every peddler selling merchandise or wares other than that set forth in subsection (c) of this section, to include, but not be limited to, family supplies of a perishable nature (produce, fruits, perishable food, vegetables, household, lawn and garden flowers and plants) a minimum flat tax rate of \$285.00 per year. Such tax is not subject to proration and must be paid in full prior to the issuance of the license.

(e) There is imposed upon every other peddler or itinerant merchant selling merchandise or wares in the Town a flat minimum tax of \$28.50 per year. Such tax is not subject to proration and must be paid in full prior to the issuance of the license.

**State Law reference**— Authority of local governing bodies to impose license tax, § 58.1-3703, *Code of Virginia*, as amended; tax on peddlers, itinerant merchants, §§ 58.1-3717-58.1-3719.1, *Code of Virginia*, as amended.; limitation on tax, § 58.1-3719, *Code of Virginia*, as amended.

Sec. 26-73. - Financial services.

Every person engaged in a financial service shall pay a license tax of \$0.58 per \$100.00 of base year gross receipts.

**State Law reference**— Financial services tax rate, § 58.1-3706(A)(3), *Code of Virginia*, as amended.

Sec. 26-74. - Real estate services.

Every person engaged in a real estate service shall pay a license tax of \$0.58 per \$100.00 of base year gross receipts.

**State Law reference**— Real estate services tax rate, § 58.1-3706(A)(3), *Code of Virginia*, as amended.

Sec. 26-75. - Professional services.

Every person engaged in a professional service shall pay a license tax of \$0.58 per \$100.00 of base year gross receipts.

**State Law reference**- Professional services tax rate, § 58.1-3706(A)(3), *Code of Virginia*, as amended.

Sec. 26-76. - Contractors and contracting.

Every person conducting or engaging in the contracting business, who has his principal business office in the Town, shall pay an annual license tax based upon the gross receipts for all orders or contracts accepted during the preceding year at the rate of \$0.15 per \$100.00 of gross receipts.

**State Law reference**— Contractor's license and bond, §§ 58.1-3706, 58.1-3714 *et seq.*, *Code of Virginia*, as amended.

Sec. 26-77. - Repair, personal, business services and all other businesses and occupations not specifically

listed.

Every person operating, conducting or engaging in any of the trades, businesses or occupations not mentioned in this division shall pay an annual license tax based upon the gross receipts from the trade, business or occupation during the preceding year at the rate of \$0.34 per \$100.00 of gross receipts. The minimum license tax shall be set forth in section 2-83.

**State Law reference**— Repair, personal and business services tax rate, § 58.1-3706(A)(4), *Code of Virginia*, as amended.

Sec. 26-78. - Persons engaged in more than one business.

(a) If the conduct of a business, profession, trade or occupation involves operations which fall within two or more of the categories set forth in this division, the licensee is subject to the rate applicable for each operation. If a licensee finds himself in this situation, he may elect one of the following alternatives:

(1) The licensee may choose to be taxed at the different rates applicable to each of his separate operations; or

(2) The licensee may choose to be taxed at a single rate. If the licensee chooses to be taxed at a single rate, the rate to be applied will be the highest rate applicable to the licensee's various operations.

(b) The licensee must make this election each year when he applies for his business license.

Sec. 26-79. - Public service companies (telephone, telegraph, heat, light and power companies).

(a) Every telephone and telegraph company that conducts business in the Town shall pay an annual license tax for the privilege of conducting its business in the Town at the rate of one-half of one percent of the gross receipts of such business accruing to the company from such business operation in the Town. The charges for long-distance telephone calls shall not be considered receipts of business in the Town.

(b) Every power company that conducts business in the Town shall pay an annual license tax for the privilege of conducting its business in the Town at the rate of one-half of one percent of the gross receipts of such business accruing to the company from such business operation in the Town.

(c) Every company that sells a natural product or power or energy source used for the production of heat in the Town shall pay an annual license tax for the privilege of conducting such business in the Town at the rate of one-half of one percent of the gross receipts of such business accruing to the company from such business operation in the Town.

(d) The license tax levied in subsections (a) through (c) of this section shall apply to gross receipts from sales to the ultimate consumer.

(e) The license tax authorized by this section shall not be imposed on pipeline distribution companies, as defined in § 58.1-2600, *Code of Virginia*, as amended, or on gas suppliers, gas utilities or electric suppliers, as defined in § 58.1-400.2, *Code of Virginia*, as amended.

**State Law reference**— Public service companies, § 58.1-3731, *Code of Virginia*, as amended.

Sec. 26-80. - Miscellaneous licenses.

Every person engaged in any business, trade or occupation listed in this section shall pay the license tax set forth in this section. Such tax shall be paid annually, unless otherwise specified.

(1) *Carnivals*. To operate a carnival in the Town, the license tax shall be \$250.00 per day, or \$1,000.00 per week of six days, to be paid in advance. Any person who shall operate a carnival in the Town before first obtaining a license to do so shall be punished by a fine of not less than \$50.00 nor more than \$500.00 in addition to the license tax, which also shall be required to be paid. The term “carnival” shall be construed to mean one or more shows, exhibitions or concessions operated under one management or name, but nothing in this subsection shall apply to circuses as provided for in subsection (a)(2) of this section.

(2) *Circuses and menageries*. On every circus, show or menagerie within the Town, for every 24 hours or part of the same, including one street parade, the license tax shall be \$150.00, where the admission for adults is over \$0.75, and where the admission for adults is \$0.75 or less, the license tax shall be \$75.00 for the first day, and \$50.00 for each subsequent day or any part thereof.

(3) *Circus street parade*. For each circus street parade when the show is exhibited outside of the corporate limits, the license tax shall be \$25.00.

(4) *Clairvoyant, phrenologist, fortuneteller or astrologer*. The tax for a clairvoyant, phrenologist, fortuneteller or astrologer shall be \$300.00.

(5) *Pawnbrokers*. The tax for pawnbrokers shall be \$400.00.

(6) *Tombstone and monument solicitors*. The tax for tombstone and monument solicitors shall be \$50.00. This subsection shall apply to every person other than a merchant or contractor regularly licensed to do business in the Town, who solicits orders in the Town for tombstones or monuments.

**State Law reference**— Tax on carnivals, circuses, speedways, penalty, § 58.1-3728, *Code of Virginia*, as amended; tax on fortunetellers, clairvoyants, etc., § 58.1-3726, *Code of Virginia*, as amended.

Sec. 26-81. - Coin machine operator's license.

There is hereby imposed an annual license tax of \$28.50 on every operator of coin-operated or coin-in-the-slot type of vending machines. As used in this section, the term “operator” means any

person, firm or corporation selling, leasing, renting or otherwise furnishing or providing a coin-operated machine or device operated on the coin-in-the-slot principle; provided, however, that the term "operator" shall not include a person, firm or corporation owning less than three coin machines and operating such machines on property owned or leased by such person, firm or corporation.

**State Law reference**— Amusement, coin-operated machines, § 58.1-3720, *Code of Virginia*, as amended; exceptions, § 58.1-3721, *Code of Virginia*, as amended.

Sec. 26-82. - Tax on businesses, occupations, etc., not specifically mentioned.

On every business, occupation or employment for which a tax is not specified or provided for in this division, the tax shall be the maximum amount authorized by state law.

Sec. 26-83. - Minimum tax.

Unless otherwise specified or provided, the minimum license tax on all businesses and professions measured by gross receipts shall be \$28.50, which amount shall be absorbed in the total tax when such tax exceeds \$28.50 at the applicable rate.

Secs. 2-84-2-100. - Reserved.

**State Law reference**— Sale of ice cream and similar products, state preemption, § 3.1-562.4, *Code of Virginia*, as amended; certification to operate or maintain boiler or pressure vessel, § 15.2-910, *Code of Virginia*, as amended; sanitation in tattoo parlors, § 15.2-912, *Code of Virginia*, as amended; door-to-door vendors, § 15.2-913, *Code of Virginia*, as amended; funding the construction or repair of certain rental property, § 15.2-958, *Code of Virginia*, as amended; regulation of child care services and facilities in certain counties and cities, § 15.2-914, *Code of Virginia*, as amended; municipal franchises, § 15.2-2100 *et seq.*, *Code of Virginia*, as amended; dangerous, offensive or unhealthful business in municipality, § 15.2-1113, *Code of Virginia*, as amended; regulation of auctions, peddlers, weights and measures, § 15.2-1114, *Code of Virginia*, as amended; licensing of bail bondsmen, § 19.2-185 *et seq.*, *Code of Virginia*, as amended; regulation of precious metals dealers, § 54.1-4111, *Code of Virginia*, as amended; records of firearms dealers, § 54.1-4200 *et seq.*, *Code of Virginia*, as amended; local license taxes, § 58.1-3700 *et seq.*, *Code of Virginia*, as amended; specific tax levy and license requirements, §§ 58.1-3714-58.1-3719.1, *Code of Virginia*, as amended.