

Guidelines for Business License Applicants

1. Application for Business, Professional and Occupational License: A new business must obtain a business license from the commissioner of the revenue before conducting business in Accomack County. All licenses expire annually on December 31 and must be renewed by March 1 of the following year. The cost for the license is \$50.00. If remitted late please add a \$5.00 late fee penalty. Businesses that were issued a license for the preceding year will receive a renewal application in the mail in January.

All delinquent taxes must be paid before the business license can be issued.

2. Zoning Questions: Properties are zoned for different uses. A specific use of your property may not be allowed, or may require certain permits or other approvals, as set forth in the Accomack County or Town Zoning Ordinances. Before moving ahead, call the *Accomack County Community and Economic Development Department* at (757) 787-5721 for a general idea of the zoning rules for your property.

3. Personal Property Tax: In accordance with Virginia Code § 58.1-3515, all businesses owning or leasing tangible business property, or machinery and tools, in Accomack County as of January 1st of any given year must report all furniture, fixtures, tools, equipment, computer equipment and business use vehicles used in the operation of the business. This includes all fully depreciated property. The Business Tangible Property Return, must be filed with the Commissioner of the Revenue's Office on or before February 15 each year.

4. Fictitious Name (also called Trade Name, Assumed Name, or DBA): If you are doing business under a name other than your full name or the name of the corporation, LLC, PLC, or PLLC, you must register it as a fictitious name with the *Virginia State Corporation Commission*. After registering it there, provide a copy of it to this office with your business license application. Visit <https://www.scc.virginia.gov/businesses/business-faqs/fictitious-names/> or call (804) 371-9733 for more information. If you will be using an EIN#/FIN# you must apply with the *IRS* (<https://www.irs.gov>).

5. Sales and Use Tax: Every individual, sole proprietorship, partnership, corporation, limited liability company or other business entity engaged in business as a retail dealer in Virginia must register with the Department of Taxation to obtain a Certificate of Registration. Dealers must also collect the retail sales tax. Reports must be filed and the tax paid monthly or quarterly depending upon the volume of business. *Please contact the Department of Taxation* at <https://www.tax.virginia.gov/retail-sales-and-use-tax> or 804-367-8031.

6. Contractors: Guidelines specific to Virginia Class A, B or C contractors. A business license application is required for every local contractor, and for out-of-town contractors performing more than \$25,000 work in the County in a calendar year. A copy of a valid Virginia Class A, B, or C Contractor's License is required in order to obtain a business license. The business name on DPOR Contractor's License must exactly match name of application, Form 61A, and SCC Certificate. *Contact information for Contractor's License, VA State Board of Contractors* www.dpor.virginia.gov or 804-367-8511. Pursuant to Virginia Code § 58.1-3714, every contractor shall provide written certification of insuring liability for Worker's Compensation in Virginia. Home improvement businesses who are not licensed by the state as contractors must file an Exemption Declaration Affidavit each year until a license is obtained through DPOR. Single jobs cannot exceed \$1,000.

7. Prepared Food and Beverage Tax: All food establishments must obtain approval through the Health Department prior to obtaining a business license. *Accomack County Health Department is located at 23191 Front St. Accomac, VA 23301 Contact 757-787-5880.* All restaurants, stores, caterers, mobile food units, and any other vender of prepared food and beverages must complete a business license application and return monthly Food & Beverage Tax coupons remitting 5% on all prepared food and beverages.

Additional information on back

8. Transient Occupancy Tax: All hotels, motels, campgrounds, vacation homes, and any other business providing short-term lodging must complete and return a business license, Transient Occupancy Tax Registration and Tax Coupon Returns. The tax for Accomack County is 5% and for the Town of Chincoteague 2%. Tax report remittances and payments shall be made quarterly, and shall cover the amount of tax collected during the three months immediately preceding the month due. (April 30th, July 31st, Oct 31st and January 31st). Accommodation Providers must return an Accommodations Provider Annual Attestation form yearly.

9. Business Closure or Ownership Changes: In the event you close business operations within Accomack County or make any changes in ownership structure, business activities or business address, you must notify the Commissioner's Office in writing.