



Business License Application Instructions

City of Bristol, Virginia
Commissioner of the Revenue
497 Cumberland St, Room 101
Bristol, Virginia 24201
Ph: 276-645-7316 Fx: 276-645-3790

Application and Payment due by March 1 or within 30 days of starting business

Please return **3** copies to the Commissioner of the Revenue, 497 Cumberland St., Room 101, Bristol, Virginia 24201 or fax them to 276-645-3790. Check should be made payable to the City Treasurer of Bristol VA. If you have gone out of business in the prior year, please indicate this on your application, with the last date you did business in the City, the gross receipts for your last year in business, the name of the successor to your business (if any) and with your signature. If your license classification is Retail Merchant, Contractor, Professional, Real Estate, Financial Service, Repair or others, complete Section I, II or III, whichever is applicable for reporting gross receipts. If your license classification is Wholesale Merchant, complete Section A, B, or C, whichever is applicable for reporting purchases. If the rate of your license classification is not listed, please contact the Commissioner at 276-645-7315. There is a 75¢ fee charged for each license classification. The penalty for late filing is 10% of the tax due or \$10, whichever is greater.

License Classification and Rates

Retail Merchant (includes merchant placing vending machine) - \$30 minimum fee or 20¢ for each \$100 of gross receipts, whichever is greater, plus a 75¢ fee.

Coin Operated Machines - \$30 minimum fee or 20¢ for each \$100 or gross receipts, whichever is greater, plus a 75¢ fee.

Contractors - \$30 minimum fee or 16¢ for each \$100 of gross receipts, whichever is greater, plus a 75¢ fee. If the principal office is located in Bristol Virginia, report gross receipts for work anywhere in Virginia. If principal office is not located in Bristol Virginia, report gross receipts for work in City of Bristol only. Persons constructing in their own behalf for sale shall be included in the contracting category for the purposes of calculating the business license tax and this category shall include speculative builders. In the case of a person constructing a building or improvement on his own behalf, designed for resale, the tax shall be \$30 minimum fee or 16¢ for each \$100 of gross receipts, whichever is greater, plus a 75¢ fee.

Repair Services, Personal Services and other services - \$30 minimum fee or 20¢ for each \$100 of gross receipts, whichever is greater, plus a 75¢ fee.

Billboard and Wall Signs – Annual tax of \$50 for the first sign and \$10 for each additional sign, plus the 75¢ fee. Please indicate the number of signs in the number of units column.

Itinerant and Distressed Merchandise Vendor – All persons engaged in temporary or transient business shall pay for a license tax of \$50 per day, plus a 75¢ fee.

Peddlers – Annual tax of \$50 for each vehicle, plus a 75¢ fee. Please indicate number of vehicles in the number of units column.

Trailer or Mobile Home Parks or Lots - \$6.00 per calendar quarter year for each space rented, reported quarterly and payable in advance for quarterly payments in January, April, July and October of each year based upon the number of spaces occupied on the last day of the preceding quarter in the number of units column.

Financial Service – 50¢ per \$100 of gross fee, plus 75¢ fee. Consumer financing; loan or mortgage brokers or companies; small loan companies; stockbrokers; security and commodity brokers and services; installment financing, chattel mortgage financing.

Real Estate and Professional Service Fee - \$30 or 20¢ per hundred, up to a maximum tax of \$150, plus 75¢ fee.

Wholesale Merchant – 5¢ for each \$100 of purchases, plus a 75¢ fee.

Flat Rate License on Retail Beer and Retail Wine – Beer and wine on premises is \$160 per annum, plus \$1.50 fee. Beer and wine off premises is \$120 per annum, plus \$1.50 fee. Beer on premises is \$80.00 per annum, plus 75¢ fee. Beer off premises is \$60 per annum, plus 75¢ fee.

Mixed Beverage License – Seating capacity 50-100 seats - \$200 per year; Seating capacity 100-150 seats - \$350 per year; Seating capacity over 150 seats - \$500 per year plus 75¢ license fee.

Amusement Machine Operator – On all operators of coin – operated machinery, there is hereby levied an annual license tax of \$200 for the operation of 10 or more amusement machines in the locality. For the operation of less than 10 coin operated amusement machines, there shall be levied a license tax of \$20 per machine plus a 75¢ fee.

Telephone Companies – All persons engaged in the business of providing telephone communications shall pay for an annual license fee equal to ½ of 1% of the gross receipts from rentals, subscriptions and stations within the city during the preceding calendar year, plus a 75¢ fee.



Business License Application Checklist

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To apply for your license, please perform these steps IN THE ORDER IN WHICH THEY ARE PRESENTED.

1. **(a)** Submit a [zoning verification form](#) to the Planning & Zoning office to review zoning requirements for your proposed business location.
(b) Contact the [Building Official](#) to obtain an Occupancy Permit where necessary. We **CANNOT** issue a business license without the approval and/or documents from these offices.
2. If you would like to register your assumed or fictitious trade/business name you will need to go the Circuit Court Clerk's office in room 210 of the Bristol Virginia Courthouse, 497 Cumberland Street, Bristol, Virginia.
3. Visit the Commissioner of the Revenue's Office, Suite 101, in the Bristol Virginia Courthouse to obtain your Business License. The license is subject to a FEE which will be calculated upon receipt of an application.
Note to Contractors: bring a copy of your Virginia State contractor's license.
4. For your convenience, you may print the business license application from the City's website (www.bristolva.org), attach any given documents and a check made payable to Bristol Virginia City Treasurer and mail to the Commissioner of the Revenue, 497 Cumberland Street, Bristol, Virginia 24201. Your license application copy and a receipt for your payment will be returned to you by mail.

NOTE: LICENSES MUST BE OBTAINED PRIOR TO BEGINNING BUSINESS. A LATE PAYMENT PENALTY OF 10% WILL BE ASSESSED IF YOUR LICENSE IS OBTAINED AFTER THE BEGINNING OF BUSINESS.

TELEPHONE NUMBERS to call or WEBSITES to visit FOR INFORMATION ABOUT:

Business Information	Business One Stop	866-248-8814	www.bos.virginia.gov
Incorporating	VA State Corp Commission	804-371-9733	www.scc.virginia.gov
Retail Sales & Use Tax	VA Department of Taxation	804-367-8037	www.tax.virginia.gov
Obtaining Federal ID #	Internal Revenue Service	800-829-4933	www.irs.gov
ABC License	VA Alcoholic Beverage Control	804-213-4556	www.abc.state.va.us
Contractor License A, B, C	VA State Board of Contractors	804-367-8511	www.dpor.virginia.gov
Obtaining State License	VA Department of Occupational & Professional Regulation	804-367-8500	www.dpor.virginia.gov

If you have any questions, please contact the Commissioner of the Revenue's Office at 276-645-7316