



Office of the Treasurer:
 208 W Laurel Ave
 P.O. Box 576
 Damascus, VA 24236
 276-475-3831 ext.1
 treasurer@damascus.org

Business License Application & Renewal (2024)

New License Application is Due Before Commencing Business; License Renewal and License Tax Due by May 31, 2024

All fields on your application must be completed to be accepted.

Business Licenses are effective May 1, 2024 to April 30, 2025

Date Submitted: _____

Business Information

Name:	FEIN/Tax ID:
Physical Address:	
Mailing Address:	
Email Address:	Phone Number:
Website:	
Please Check One: ___ Individual ___ Partnership ___ Corporation ___ LLC	
Nature of the business:	
This is a public location and should be included on the town maps. ___ YES ___ NO	
Emergency Contact for Business, Name and Telephone: _____	

Business Owner Information

Name:	
Physical Address:	
Mailing Address:	
Email Address:	Phone Number:

If Transient Lodging – \$30 License renewal only – Transient Lodging Tax to be collected separately

Number of units included with this business license: _____ (Provide addresses below; add more sheets if needed.)
Monthly lodging tax is remitted by: ___ Owner ___ Avalara ___ Evolve ___ Other (list below): _____
Rental unit street address: _____
Rental unit street address: _____

Payment Due

See the Attached Worksheet for the Calculation of Tax Amount by Business Type.

Enter tax due from worksheet:	\$ _____
For payment after May 31 deadline, add penalty of 10% of past-due tax	\$ _____
For payment after May 31 deadline, add interest of 10% of past-due tax	\$ _____
Adjustments to penalty at direction of Treasurer (if any)	\$ _____
License Fee:	\$ 30.00
For license fee payment after May 31 deadline, add \$3.00 late payment penalty	\$ _____
For any business having a Virginia Alcoholic Beverage Control (ABC) license, add \$25 tax	\$ _____
TOTAL AMOUNT DUE	\$ _____

Certification

I acknowledge that business licenses must be renewed annually by March 31.

I acknowledge that all business and personal taxes (meals, lodging, real estate and personal property) must be paid current in order to receive a business license. For transient lodging, I acknowledge that it is my responsibility to submit a monthly lodging tax report to the town, regardless of who remits the tax payment.

I acknowledge that businesses can be legally closed for failure to obtain a business license and/or pay taxes.

I hereby certify that the amount reported as gross receipts/ purchases from my business or profession, as reported, and herein true and correct.

Signature of Applicant _____

Title _____ **Date** _____

Remit payment to:

Town of Damascus, PO Box 576 Damascus, VA 24236 (Memo: Business License)

Town of Damascus Business Owner Requirements:

- Business license application
- Meals and Lodging Tax Form (monthly, if applicable)
- Contractor's license (if applicable)
- Itinerant Merchants and Peddlers Form (if applicable)
- Optional: Damascus Business Group enrollment (requires additional form and paid fee)
- Optional: Website registration (requires additional form and paid fee)
- Zoning / Conditional Use Permit (prior to commencing business, if applicable)

Form effective March 14, 2024. Previous versions are obsolete.

Business License Tax Calculation Worksheet

	A	B	C
1	Annual License Fee: \$30 for all businesses; to be paid in addition to the License Tax.		
2			
3	License Tax Rate	Nature of Business	Calculation
4	" Gross receipts " shall mean the whole, entire, total receipts attributable to the business for the most recently completed calendar year, without deduction, except as may be limited by the provisions of Va. Code section 58.1-3700, et seq.		
5	No tax	(1) Any business having less than \$30 in annual gross receipts; and (2) Any business subject to a tax rate based on gross receipts, and the application of the applicable rate to the amount of gross receipts equals a sum of \$50 or less	Annual gross receipts: _____ If gross receipts are \$30 or more, calculate using formulas below and fill in here if amount due is \$50 or less Amount of tax waived if \$50 or less: \$ _____
6	\$0.16 per \$100.00 gross receipts	Contractors and persons constructing for their own account for sale	Annual gross receipts: \$ _____ Divided by \$100.00 = \$ _____ Multiply by \$0.16 = \$ _____ Tax Due = \$ _____
7	\$0.20 per \$100 of gross receipts	Retailers; Financial, Real Estate, Professional Services, Repair, Personal and Business Services, Photographers, and all other businesses and occupations not specifically listed or exempted in Damascus Code or otherwise by law. NOTE: Transient occupancy rentals (Real property) require taxes held in trust to be paid monthly.	Annual gross receipts: \$ _____ Divided by \$100.00 = \$ _____ Multiply by \$0.20 = \$ _____ Tax Due = \$ _____
8	\$30.00 on the first \$60,000.00; and \$0.05 per \$100 of purchases in excess of \$60,000.00	Wholesalers (see Va. Code 58.1-3716 for limitations)	Annual gross receipts: \$ _____ Subtract \$60,000.00 minus (\$60,000.00) = \$ _____ Divided by \$100.00 = \$ _____ Multiply by \$0.05 = \$ _____ Plus \$30 Flat Tax + \$30.00 Tax Due = \$ _____
9	\$0.20 per \$100.00 of total annual retail sales	Direct Sellers as defined in Va. Code 58.1-3719.1 with total annual sales in excess of \$4,000.00 - Retail Sales	Annual gross receipts: \$ _____ Divided by \$100.00 = \$ _____ Multiply by \$0.20 = \$ _____ Tax Due = \$ _____

Business License Tax Calculation Worksheet

	A	B	C
10	\$0.05 per \$100.00 of total annual wholesale sales	Direct Sellers as defined in Va. Code 58.1-3719.1 with total annual sales in excess of \$4,000.00 - Wholesale Sales	Annual gross receipts: \$ _____ Divided by \$100.00 = \$ _____ Multiply by \$0.05 = \$ _____ Tax Due = \$ _____
11	\$100 for each performance held in Town Plus additional fee for loads as follows: one to two loads, \$5.00/day; three to five loads, \$8.00/day; six to ten loads, \$15.00/day; 11 to 20 loads, \$20.00/day; 21 to 30 loads, \$30.00 /day; 31 to 50 loads, \$40.00 /day; over 50 loads, \$50.00/day	Carnivals, circuses and speedways (See Va. Code 58.1-3728 for limitations)	How many performances will be held in Town: _____ How many days in Town: _____ How many loads: _____ Fee per load based on number of loads: _____ Tax calculation: Multiply No. of performances by \$100.00 = \$ _____ Multiply No. of days in Town by fee per load = \$ _____ Add the two \$ amounts to get Tax Due = \$ _____
12	\$15.00/day	Each sideshow, curiosity show, or similar show, exhibiting on same or contiguous lots with a circus and owned by a person other than the owner or owners of the circus	How many days: _____ Multiply by tax rate x \$15.00 Tax Due: = \$ _____
13	\$500.00/year	Fortunetellers, clairvoyants, practitioners of palmistry, and massage parlors or similar establishments	Flat tax, no calculation
14	\$250.00/year	Itinerant merchants or peddlers (see limitation in Va. Code 58.1-3717)	Flat tax, no calculation
15	\$1,000.00/year	Permanent coliseums, arenas, or auditoriums having a maximum capacity in excess of 10,000 persons, open to the public	Flat tax, no calculation
16	\$50.00/year	Savings and loan associations, credit unions, small loan companies	Flat tax, no calculation
17	\$35.00/year	Agent or branch office of small loan companies	Flat tax, no calculation
18	\$75.00 for up to 3 coin-operated amusesment machines plus \$25.00/each for each machine above three up to maximum of \$200.00	Amusement machine operations	How many machines: _____ Up to 3 machines: \$ 75 \$25 x each additional machine = \$ _____ Total (not to exceed \$200.00) = \$ _____

Business License Tax Calculation Worksheet

	A	B	C
19	Taxes paid by monthly returns per Damascus Ordinance	Transient Occupancy Rentals (Real Property) (taxes paid monthly)	License fee (\$30) due with License Renewal Application; additionally, license tax at \$0.20 per \$100 of gross receipts: Annual gross receipts: \$ _____ Divided by \$100.00 = \$ _____ Multiply by \$0.20 = \$ _____ Tax Due = \$ _____
20	Taxes paid by quarterly returns per Damascus Ordinance	Short-Term Rentals (Personal Property) (taxes paid quarterly)	License fee (\$30) due with License Renewal Application