208 W Laurel Ave
P.O. Box 576
Damascus, VA 24236
276-475-3831
info@damascus.org

Business License Application & Renewal (2027)

New License Application is Due Before Commencing Business; License Renewal & License Tax Due by 4/30/27

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

Business Licenses are effective January 1, 2027 to December 31, 2027

Date Submitted: _____

Business Information

Name:	FEIN/ SSN (if no FEIN):
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:

Transient Lodging / Short Term Rentals (if applicable)

Number of units included with this business license: _____
Monthly lodging tax is remitted by: (circle all that apply) Owner Airbnb Evolve Expedia HomeAway If Other, list here: _____

Payment Due

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

A) Enter tax due from worksheet:	$ _____
B) For payment after April 30 deadline, add penalty of 10% (Line A multiplied by 0.1)	$ _____
C) For late payment, determine interest (# of days past April 30 multiplied by .000274)	
D) Calculate late interest fee (Add Lines A + B, then multiply by Line C)	$ _____
License Fee:	$ 30.00
For license fee payment after April 30 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 April 30.

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 (if I conduct rentals on my own) or a yearly lodging attestation form (if using third party intermediary)

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) and/or Lodging Attestation Form
- Contractor's license & Workers Comp Insurance Form 61A (if applicable)
- Mobile Food Vendors - proof of automobile/ mobile food service policy & liability , VA Dept. of Health inspection and signed vendor agreement
- Zoning / Conditional Use Permit (prior to commencing business, (if applicable)

Form effective October 7, 2026. Previous versions are obsolete.

THIS WORKSHEET MUST BE TURNED IN WITH THE APPLICATION.

Annual License Fee: $30 for all businesses with tax calculations; to be paid in addition to the License Tax.

Business Type	Business License Tax Rate
Contractors and persons constructing their own account for sale	**$0.16 per $100 of gross receipts**
Retail; 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	**$0.20 per $100 of gross receipts**
Transient Occupancy Rentals, Restaurants	**$0.20 per $100 of gross receipts**
Wholesalers (see Code of VA §58.1-3716 for limitations)	**$30 for the first $60,000 of gross receipts, then $0.05 per $100 of purchases in excess of $60,000**
Direct Sellers (defined in Code of VA §58.1-3719.1) with annual sales in excess of $4,000- Retail Sales	**$0.20 per $100 of total annual sales**
Direct Sellers (defined in Code of VA §58.1-3719.1) with annual sales in excess of $4,000- Wholesale Sales	**$0.05 per $100 of total annual wholesale sales**

**** "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 provisions of Code of VA §58.1-3700, et seq. ****

Calculations for Business License Fee:

1. Enter the gross receipts for 2026 on line 1:
   (New Businesses not operating in 2026, enter $0) _____
2. Divide the amount on line 1 by 100 _____
3. From the Tax Rate table, choose your business license tax rate _____
4. Multiply line 2 by line 3 _____
5. Is line 4 less than $50? _____

   If YES, enter $0 on line 5
   If NO, enter the amount from line 4 on line 5

Line 5 is your TOTAL BUSINESS LICENSE TAX. Enter this amount on line A of the PAYMENT DUE section on page 2 of the application. If you do not see the tax rate for your business listed in the table above, please contact the Treasurer.

BUSINESS TYPES WITH FLAT TAX

Fortunetellers, Clairvoyants, Practitioners of Palmistry, Massage Parlors	**Flat Tax of $500 per year, no calculation.**
Itinerant Merchants or Peddlers (see limitations Code of VA §58.1-3717)	**Flat Tax of $250 per year, no calculation**
Amusement Machine Operators	**$75.00 for up to 3 coin operated machines; $25,00 for each machine above 3/ up to a maximum of $200**

Business Types with Flat Tax, pay only the Flat Tax, no $30 license fee. **