

Business Licenses

Instructions for Town of Shenandoah Business License

Chapter 18 of the Shenandoah Town Code establishes License Requirements to conduct business within the Town. If you have any questions contact the Town Office at (540) 652-8164.

Every person shall apply for a license for each business or profession when engaging in a business in this jurisdiction

All license taxes become due and payable on or before March 1 of the license tax year. (For license taxes based on gross receipts, penalty for late payment will begin March 2.)

A penalty of ten percent shall be added to all license taxes which are delinquent and unpaid on the due date.

Unless otherwise specifically provided, no license tax imposed under this Title shall be less than thirty dollars (\$30.00).

Applications for existing businesses are mailed out during the month of January. If you have not received your Application for Town Business License you may download it [here](#) or contact the Town Hall at (540) 652-8164.

Business Tax Schedule

Retail Sales

The License tax imposed on a person engaged in retail sales is based upon gross receipts from

the business during the preceding calendar year. The fee schedule is \$0.20 per \$100 of Gross Receipts with a minimum fee of \$30.00.

Wholesale merchants

All wholesale merchants and peddlers at wholesale shall pay an annual license based upon gross purchases from the business during the preceding calendar year. The fee schedule is \$0.05 per \$100 of Gross Receipts with a minimum fee of \$30.00.

Contractors whose principal office is located within the Town limits

The state code requires contractors to provide Certification of Workers Compensation coverage when applying for a business license. The license tax imposed upon contractors is based upon gross receipts from the business during the preceding calendar year. The fee schedule is \$0.16 per \$100 of Gross Receipts with a minimum fee of \$30.00.

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Contractors whose principal office is located outside the Town

When a contractor has paid a local license tax in the city, town or county of his principal office other than this Town, no further license shall be required by the Town for conducting business herein except where the amount of business done in the Town exceeds the sum of \$25,000.00 in one year, in which case the excess shall be subject to tax as provided under this Part.

Section 65.2-801 of the Code of Virginia requires each Virginia locality issuing Business Licenses to provide a notice to employers regarding the State's requirements for Contractors to provide Certification of Workers Compensation coverage. Section 58.1-3714 of the Code states that no locality may issue or reissue a business license to any contractor who has not obtained or is not maintaining workers' compensation coverage for his employees.

The following Virginia Worker's Compensation Commission Form No. 61A, Contractor's Certification of Insuring Liability for Worker's Compensation in Virginia, must be completed and returned with any contractor's business license application. This completed 61A form must be on file at the Town Office in order to issue a license.

Should you have any questions concerning this, please do not hesitate to contact the Town Office at (540) 652-8164.

[Click here to download the Contractor's Certification of Insuring Liability for Workers' Compensation in Virginia.](#)

Financial, Real Estate and Professional Services

The license tax imposed on a person engaged in a financial, real estate, or professional service is \$0.35 per \$100.00 of gross receipts from the business during the preceding calendar year (with a minimum of \$30.00).

Repair, Personal, Business, and Other Services

The license tax imposed on a person engaged in repair, personal, or business service is based upon gross receipts from the business during the preceding calendar year. The fee schedule is \$0.36 per \$100 of Gross Receipts with a minimum fee of \$30.00.

Peddlers and Vendors Selling Door to Door

For the privilege of peddling or selling products door to door, the Town imposes a license tax of \$500.00.

Coin Operated Machines

There is a fee of \$50.00 for less than 10 machines and \$200.00 for 10 or more machines.

Telephone and Power Companies

The license tax imposed on telephone and power companies is 5% of gross receipts.

The information contained on this page is for general purposes only and may not contain the most current information. For answers to more specific questions or concerns, or to receive the latest information possible, please contact the Town office at 540-652-8164.

