

## LICENSE CATEGORIES AND RATE SHEET

### GROSS RECEIPT TAX RATES:

Category	Rate
Amusements	0.25%
Builders and Developers	0.10%
Business Service Occupations	0.20%
Coin Operated Amusement Machines	0.10%
Contractors	0.10%
Health Professionals	0.20%
Hotel/Motels, Motor Lodges and Rooming Houses	0.23%
Massage Therapy Locations	0.20%
Merchants Placing Vending Machines	0.10%
Money Lenders	0.16%
Personal Service Occupations	0.20%
Professional Specialized Occupations/Businesses	0.20%
Public Utilities (Except Cable TV)	0.50%
Repair Service Occupations	0.15%
Retail Merchants	0.10%
Wholesale Merchants	0.075%

### FLAT TAX RATES:

Category	Rate
Alcoholic Beverages - ABC	
Retail "on" premises wine and beer license	\$ 37.50
Retail "off" premises wine and beer license	\$ 37.50
Retail "on" premises beer license	\$ 25.00
Retail "on" and "off" premises wine and beer license	\$ 75.00
Private non-profit club operating restaurant	\$350.00
Mixed Beverage Licenses (Restaurants):	
50 - 100 seats	\$200.00
101 - 150 seats	\$350.00
Over 150 seats	\$500.00
Coin Operated Amusement Machines:	
1 - 5 machines	\$100.00
6 - 9 machines	\$150.00
Over 10 machines	\$200.00
Building/Savings and Loan Associations	\$ 50.00
Cable Television Companies	\$ 25.00
Fortune Tellers	\$500.00
Home Occupation Permits	\$ 30.00
Massage Therapy Permits	\$ 25.00
Peddlers and Itinerant Vendors	\$250.00

## **Adjustment for Previous Year** *For business begun 2016*

Every new business is required to estimate gross receipts. The adjustment calculation on the Renewal Application is to adjust estimated to actual gross receipts. The result will either be an increase in business license fees due (if the estimated gross receipts were less than actual gross receipts) or a credit against license fees due this year (if the estimated gross receipts exceeded the actual gross receipts). Adjustments are made based on the difference between actual gross receipts and estimated gross receipts.

### ***Example 1: CREDIT DUE TO BUSINESS OWNER***

An attorney opens a practice in March of 2016. Estimated gross receipts for 2016 were \$110,000; actual gross receipts were \$80,000. The adjustment for previous years is the estimated gross less the actual gross times the professional rate of 0.20%. The resulting adjustment is a credit of \$60.00 to 2017 BPOL fees.

<b>2016 actual</b>	80,000
<b>2017 estimated</b>	110,000
<b>difference</b>	- 30,000
<b>professional rate</b>	0.20%
<b>Total credit due to Business Owner</b>	-60.00

### ***Example 2: BALANCE DUE TO TOWN OF LEESBURG***

A retail business opened February of 2016. Estimated 2016 gross receipts were \$100,000; actual gross receipts were \$120,000. The adjustment for previous years is the estimated gross less the actual gross times the retail rate of 0.10%. The resulting adjustment is a balance of \$20.00 to 2017 BPOL fees.

<b>2016 actual</b>	120,000
<b>2017 estimated</b>	100,000
<b>difference</b>	20,000
<b>retail rate</b>	0.10%
<b>Total balance due to Town of Leesburg</b>	20.00

*If you need assistance in calculating your license fees, or have any other questions,  
please contact the Finance Department at (703) 771-2723.*