

ARLINGTON COUNTY CODE

Chapter 11

LICENSES

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ARTICLE I.

ADMINISTRATION AND COLLECTION

§ 11-1. Definitions.

The following words and terms, when used in this chapter, shall have the following meanings unless the context clearly indicates otherwise:

“Affiliated group” is as defined in § 58.1-3700.1 of the Virginia Code.

“Amusement” includes personal service businesses listed in § 11-65 of this chapter.

“Assessment” means a determination as to the proper rate of tax, the measure to which the tax rate is applied, and ultimately the amount of tax, including additional or omitted tax, that is due. An assessment shall include a written assessment made pursuant to notice by the assessing official or a self-assessment made by a taxpayer upon the filing of a return or otherwise not pursuant to notice. Assessments shall be deemed made by an assessing official when a written notice of assessment is delivered to the taxpayer by the Commissioner of the Revenue or an employee of the Commissioner of the Revenue, or mailed to the taxpayer at his last known address. Self-assessments shall be deemed made when a return is filed. A return filed or tax paid before the last day prescribed by this chapter for filing or payment thereof shall be deemed to be filed or paid on the last day specified for the filing of a return or the payment of tax, as the case may be.

“Assessor or assessing official” means the Arlington County Commissioner of the Revenue.

“Base year” means the calendar year preceding the license year, except for contractors subject to the provisions of § 58.1-3715 of the Virginia Code and beginning businesses as provided in § 11-10 of this chapter.

“Builder or developer” means any business described in § 58.1-3714.B. of the Virginia Code or in § 11-81.A of this chapter, carried on in connection with the improvement or development for sale or rent of properties or structures in the County owned or leased by or otherwise in the control of such builders or developers.

“Business” means a course of dealing which requires the time, attention and labor of the person so engaged for the purpose of earning a livelihood or profit. It implies a continuous and regular course of dealing, rather than an irregular or isolated transaction. A person may be engaged in more than one (1) business. The following acts create a rebuttable presumption that a person is engaged in a business: (i) advertising or otherwise holding oneself out to the public as being engaged in a particular business; or (ii) filing tax returns, schedules and documents that are required only of persons engaged in a trade or business.

“Business service” includes every business listed in § 11-59 of this chapter.

“Contractor” is defined in § 58.1-3714.B. of the Code of Virginia and includes businesses listed in § 11-64 of this chapter whether done by day labor, general contract or subcontract.

“Definite place of business” means an office or a location at which occurs a regular and continuous course of dealing over a period of thirty (30) consecutive days or more. A definite place of business for a person engaged in business may include a location leased or otherwise obtained from another person on a temporary or seasonal basis and real property leased to another. A residence shall be deemed a definite place of business if there is no definite place of business maintained elsewhere and the person is not licensable under this chapter as a peddler, itinerant merchant, or public service corporation.

“Financial services” means the buying, selling, handling, managing, investing, and providing of advice regarding money, credit, securities or other investments and includes businesses listed in § 11-83 of this chapter.

“Gross receipts” means the whole, entire, total receipts without deduction.

“Hotels and motels” means any building or group of buildings containing guest rooms or dwelling units which are intended, used, or designed to be rented, let, or hired out for compensation to transients, whether such compensation is paid directly or indirectly. This includes motels, motor hotels, tourist courts, motor lodges, bed and breakfast operations, and the like. Daily or weekly rental of units or any sign on the premises making reference to other than monthly rates shall be considered prima facie evidence that a building is a hotel or motel.

“License fee” means the fee authorized by § 58.1-3703.A. of the Virginia Code and imposed by § 11-15 of this chapter.

“License year” means the calendar year in which a license is issued or for which a tax is assessed under this chapter for engaging in business.

“Person” includes individuals, sole proprietorships, businesses, limited liability companies, general and limited partnerships, firms, corporations, companies, associations, enterprises, franchises, trusts, foundations or joint ventures and it shall include any trustee, receiver, assignee, or personal representative carrying on or continuing a business, profession, trade or occupation.

“Personal service” includes every business listed in §§ 11-58, 11-65, and 11-69.1 of this chapter.

“Professional services” means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations, and no others, as the Department of Taxation may list in the Guidelines For Business, Professional and Occupational License Tax promulgated pursuant to §§ 58.1-3701 and 58.1-3700.1 of the Virginia Code. Professional services include the businesses listed in § 11-57.A of this chapter.

“Real estate services” means providing a service with respect to the purchase, sale, lease, rental or appraisal of real property, including every business listed in §§ 11-57.1 and 11-71 of this chapter.

“Repair service” includes every business of repairing, renovating or servicing one (1) or more of those items or articles listed in § 11-60 of this chapter.

“Retailer or retail merchant” means any person who sells goods, wares and merchandise for use or consumption by the purchaser for any purpose other than resale by the purchaser including every business listed in §§ 11-61, 11-61.1, 11-61.2, 11-61.3, and 11-61.4 of this chapter, but not including a person who sells at wholesale to institutional, commercial or industrial users.

“Services” means things purchased by a customer which do not have physical characteristics, or which are not goods, wares, or merchandise.

“Wholesale merchant” includes every business listed in § 11-62 of this chapter. The term "wholesale merchant" includes any person who sells wares and merchandise for resale by the purchaser, including sales when the goods, wares and merchandise will be incorporated into goods and services for sale, and also includes sales to institutional, commercial and industrial users, which because of the quantity, price, or other terms of sale, indicate that they are consistent with sales at wholesale.

(Ord. No. 96-17, 12-7-96)

§ 11-2. Exemptions from Business License Tax and Fee.

- A. No business license tax or fee is imposed:
 - 1. For selling of farm, domestic, or nursery products, ornamental or otherwise, or the planting of nursery products, as an incident to their sale outside of regular, retail or wholesale stores in the County, provided such products are grown or produced by the person offering such products for sale;
 - 2. Upon the privilege or right of printing or publishing of any newspaper, magazine, newsletter or other publication issued daily or regularly at average intervals not exceeding three (3) months, provided the publication's subscription sales are exempt from Virginia sales tax;
 - 3. For the privilege or right of operating or conducting any radio or television broadcasting station or service;

4. On a manufacturer for the privilege of manufacturing and selling goods, wares and merchandise at wholesale at the place of manufacture;
5. Upon a wholesaler for the privilege of selling goods, wares and merchandise to other persons for resale unless such wholesaler has a definite place of business or store in the County. However, a peddler at wholesale is taxable under § 11-38 of this chapter;
6. On any insurance company subject to taxation under Virginia Code § 58.1-2500, et seq., or on any agents of such company;
7. On any bank or trust company subject to taxation under Virginia Code § 58.1-1200 et seq.;
8. Upon a taxicab driver operating for a taxicab company upon which the County has imposed a business license tax under this chapter;
9. On any blind person operating a vending stand or other business enterprise under the jurisdiction of the Department for the Visually Handicapped, or a nominee of the Department, as set forth in Virginia Code § 51.5-98;
10. Upon the court-ordered activities of a trustee, receiver or other representative duly appointed by a court to liquidate assets for immediate distribution, or a sergeant or sheriff, or on any deputy, selling under authority of process or writ of a court of justice;
11. On any venture capital fund or other investment fund, except commissions and fees of such funds. Gross receipts from the sale and rental of real estate and buildings of such funds remain taxable by the County.
12. On an airline federally certified under Chapter 411 of Title 49 of the United States Code.

B. *Limitations on license taxation of nonprofits.* Except for gross receipts from unrelated trade or business activities defined by Internal Revenue Code § 501, et seq., which are subject to business license tax as provided in this chapter, nonprofit organizations are exempt from business license tax as follows:

1. There is no business license tax on the federally tax-exempt gross receipts of nonprofit, charitable organizations, exempt from federal taxation as Internal Revenue Code § 501(c)(3) organizations and to which contributions are deductible by the contributor under Internal Revenue Code § 170, except that educational institutions under this subsection are limited to schools, colleges, and similar institutions of learning. Other educational institutions are exempt from business license taxation as provided in subsection 3 below;
2. There is no business license tax on the federally tax-exempt gross receipts of trade associations, business leagues and other organizations exempt from federal taxation as Internal Revenue Code § 501(c)(6) organizations;
3. All other nonprofit organizations exempt from federal taxation under Internal Revenue Code § 501 are liable for business license tax as otherwise provided in this chapter on their federally tax-exempt gross receipts in Arlington County exceeding two million five hundred thousand dollars (\$2,500,000.00), or if they are under two million five hundred thousand dollars (\$2,500,000.00) but arise from retail sales or rental of commercial real estate or property by the organization.
4. For purposes of this subsection B, gross receipts of organizations exempt from federal tax under U.S. Internal Revenue Code § 501 do not include donations, contributions, gifts, legacies, or membership dues to the extent such payments are made voluntarily and with no expectation of receiving goods, services or benefits in return.

(Ord. No. 97-21, 8-2-97)

Editors Note: Former § 11-2, which contained a statement of general policy, was repealed on Jan. 1, 1974. Subsequently, Ord. No. 96-17, added a new § 11-2.

§ 11-3. Limitations on Gross Receipts Subject to Business License Taxation.

Gross receipts include gross receipts from all sales made or services rendered or business activities conducted from a definite place of business in the County, both to persons within the County and to persons outside the County as set out in § 11-16 of this chapter. However, the following limitations apply:

A. The calculation of gross receipts for license tax purposes shall be on either a cash, modified accrual or accrual basis; provided, however, that the basis used must coincide with the system of accounts used by the taxpayer for federal and state income tax purposes. The calculation of gross receipts for a partnership shall be on the same basis as is used by the partnership on its federal and state partnership income tax report.

B. The following items shall be deducted from taxable gross receipts:

1. Amounts received and paid to the United States, the Commonwealth, or any county, city or town for the Virginia retail sales or use tax, or for any local sales tax or any local excise tax on cigarettes, or for any federal or state excise taxes on motor fuels;
2. Any amount representing the liquidation of a debt or conversion of another asset to the extent that the amount is attributable to a transaction previously taxed, e.g., the factoring of accounts receivable created by sales which have been included in taxable receipts even though the creation of such debt and factoring are a regular part of the taxpayer's business;
3. Any amount representing returns and allowances granted by the taxpayer to its customers;
4. Receipts which are the proceeds of a loan transaction in which the taxpayer is the obligor;
5. Receipts representing the return of principal of a loan transaction in which the taxpayer is the creditor, or the return of principal or basis upon the sale of a capital asset;
6. Rebates and discounts taken or received on account of purchases by the taxpayer; except a rebate or other incentive offered to induce the recipient to purchase certain goods or services from a person other than the offeror, and which the recipient assigns to the taxpayer in consideration of the sale of goods and services shall not be considered a rebate or discount to the taxpayer, but shall be included in the taxpayer's gross receipts together with any handling or other fees related to the incentive;
7. Withdrawals from inventory for purposes other than sale or distribution and for which no consideration is received;
8. Proceeds from the occasional sale or exchange of assets used in business, other than inventory whether or not a gain or loss is recognized for federal income tax purposes;
9. Investment income not directly related to the privilege exercised by a taxpayer other than a business rendering financial services. This exclusion applies to interest on bank accounts of the business and to interest, dividends and other income derived from the investment of a business' own funds in securities and other types of investments unrelated to the licensed privilege. This exclusion does not apply to interest, late fees and similar income attributable to an installment sale or other transaction that occurred in the regular course of business;
10. Receipts or purchases between qualifying affiliated corporations as described and excluded by Virginia Code § 58.1-3703.C.10.
11. Any amount paid for computer hardware and software sold to a United States federal or state government entity, provided such property was purchased within two (2) years of the sale to said

entity by the original purchaser who was contractually obligated at the time of purchase to resell such property to such government entity. This deduction from taxable gross receipts cannot be taken until the time of resale and applies to only the original cost of the property, not to its resale price, and the deduction does not apply to any of the tangible personal property which was the subject of the original resale contract if it is not resold to a federal or state government entity in accordance with the original contract obligation.

12. Any receipts attributable to business conducted in another state or foreign country in which the taxpayer is liable for an income or other tax based upon income.

C. Gross receipts do not include receipts received by advertising agencies from customers which are subsequently paid by advertising agencies on behalf of those customers to non-affiliated third parties for: (a) advertising space or time in any media including print, TV, radio, online, mobile and direct mail; (b) content placement including events, sponsorships, exhibits, marketing collateral, brochures, slide presentations, and white papers; or (c) production or fulfillment costs directly associated with such advertising activities listed in (a) and (b) including electrical transcription, ad serving, exhibit software and hardware, pressing, art work, engraving, plate, mats, printing stock and postage.

(Ord. No. 96-17, 12-7-96; Ord. No. 13-01, 1-26-13, effective 1-1-13)

Editors Note: Former § 11-3, which pertained to business, trade, etc., subject to tax, was repealed by Ord. No. 95-19, enacted Nov. 18, 1995. Subsequently, Ord. No. 96-17, added a new § 11-3.

§ 11-4. Levying of Business License Taxes and Fees.

Every year, beginning January 1 of each year and ending on the following December 31, there are hereby levied and there shall be assessed and collected the annual business license taxes and fees set forth in this chapter, except as otherwise specifically provided in this chapter, on persons engaged in any business in the County, which license taxes and fees shall be for the support of the County government, the payment of the County debt, and for other County purposes.

Each and all of the taxes and fees hereinafter imposed are in all cases imposed upon engaging in business, including exercising a profession, trade or occupation in the County, and including all phases of the business, profession, trade or occupation conducted in or from the County.

(Ord. No. 96-17, 12-7-96)

§ 11-5. Procedure for Filing Business License Tax Returns; Reconciliation of Records and Monthly Reports.

A. Except as provided by subsection B below, every person engaging in business under the provisions of this chapter shall file an annual business license tax return with the Commissioner of the Revenue as prescribed in §§ 11-8 and 11-10 of this chapter. The Commissioner of the Revenue shall furnish business license tax return forms which shall be properly and fully executed by the taxpayer and contain such information as may be required by the Commissioner of the Revenue. The Commissioner of the Revenue shall assess the license taxes and fees required by this chapter.

B. Notwithstanding the provisions of this article, a person shall not be required to file a business license application for a license year when the gross receipts attributed to the person's definite place of business are ten thousand dollars (\$10,000.00) or less unless the business is also subject to taxation of business tangibles personal property taxation in an amount greater than fifteen dollars (\$15.00). In cases where a person engaged in a business, profession or occupation grosses ten thousand dollars (\$10,000.00) or less but is subject to business tangibles taxation of greater than fifteen dollars (\$15.00), said person shall file a return even if the gross receipts do not exceed ten thousand dollars (\$10,000.00).

C. No business license under this chapter shall be issued until the applicant has produced satisfactory evidence that all delinquent business license, real estate, personal property, meals, transient occupancy, severance and admissions taxes owed by the business to Arlington County have been paid which have been properly assessed against

the applicant by Arlington County.

D. Any person who engages in a business without obtaining a required business license, or after being refused a business license, shall not be relieved of the tax imposed by this chapter and shall be subject to the penalties imposed by this chapter.

E. The Commissioner of the Revenue and the County Treasurer shall reconcile monthly their records with respect to license tax returns filed with the Commissioner of the Revenue and license tax and fee payments received by the Commissioner of the Revenue and the County Treasurer, and a combined report thereon shall be submitted monthly to the County Manager or his designee.

(Ord. No. 96-17, 12-7-96; Ord. No. 04-17, 7-10-04; Ord. No. 09-09, 4-28-09; Ord. No. 12-12, 11-17-12)

§ 11-6. Applicants for Licenses to Give Certain Information.

A. Every person filing a business license tax return under the provisions of this chapter shall furnish on the tax return or in writing with the return, the names, and trade names of the business and person or persons responsible for the business, the nature of the business, profession, trade or occupation, the address in the County where the business is being pursued, and its gross receipts for the base year.

B. As to businesses for which a gross receipts tax or fee is levied on persons having a definite place of business in the County as provided in § 11-16 of this chapter, it is the policy of the County to require that all gross receipts derived from the business be included in their license basis; provided, that in cases where their business requires the performance of certain activities outside the County, and they would be liable for a similar tax in another taxing jurisdiction based on gross receipts derived from activities conducted at a definite place of business in that other taxing jurisdiction as provided in § 11-16 of this chapter, they shall deduct such gross receipts taxed or taxable by the other taxing jurisdiction in arriving at their County license tax basis.

C. No business license under this chapter shall be issued until the applicant has produced satisfactory evidence that all delinquent business license, real estate, personal property, meals, transient occupancy, severance and admissions taxes owed by the business to Arlington County have been paid which have been properly assessed against the applicant by Arlington County.

(Ord. No. 96-17, 12-7-96; Ord. No. 04-17, 7-10-04; Ord. No. 12-12, 11-17-12)

§ 11-7. Business License Tax Situs; License for Each Business Site in County.

A. Every person shall apply for a license for each business or profession when engaging in a business in the County if:

1. The person has a definite place of business in this County;
2. The person maintains no definite place of business anywhere but resides in this County; or
3. The person maintains no definite place of business in the County but operates amusement machines, is an itinerant merchant, peddler, carnival or circus, pursuant to the Virginia Code and this chapter, is a contractor pursuant to Virginia Code § 58.1-3715, or is a public service corporation under §§ 58.1-3731 and 58.1-2690 or other applicable sections of the Virginia Code.

B. A separate license is required for each definite place of business and for each business in the County, except that a person engaged in two (2) or more businesses or professions carried on at the same definite place of business may elect to obtain one (1) license for all such businesses and professions if all of the following criteria are satisfied:

1. Each business or profession subject to licensure at the location has satisfied any requirements imposed by state law or other provisions of the Arlington County Code;
2. All of the businesses or professions are subject to the same tax rate, or, if subject to different tax

rates, the taxpayer agrees to be taxed on all businesses and professions at the highest applicable rate; and

3. The taxpayer maintains and supplies such information as the Commissioner of the Revenue may require concerning the nature of each business and its gross receipts.

(Ord. No. 96-17, 12-7-96)

§ 11-8. Due Dates for Business License Tax/Fee Returns and Payments; Installments; Extensions to File Returns.

All business license tax returns, taxes and fees imposed by this chapter, except as otherwise provided in this section and in §§ 11-10.A and 11-17 of this chapter, are due and payable on or before March 1 each year; provided, however, that:

A. Any taxpayer who is required to pay a license tax based on gross receipts which exceeds one percent (1%) of the taxpayer's gross receipts may pay taxes equal to at least one percent (1%) of the gross receipts on or before March 1, and a second installment of the remaining tax due, on or before March 31; and

B. Any taxpayer required to pay any license tax of more than one hundred dollars (\$100.00) but no more than five thousand dollars (\$5,000.00) may pay at least one-half (1/2) the total tax due on or before March 1 and the balance of the tax due on or before June 15.

C. All license fees required by § 11-15 of this chapter are due on March 1 of each year, except as provided in § 11-10 of this chapter.

D. *Extension of time to file.* The Commissioner of the Revenue may grant an extension of time beyond March 1 in which to file a business license tax return for reasonable cause. An extension shall be conditioned upon the timely payment of a reasonable estimate of the appropriate tax or fee, if due; the tax or fee are then subject to adjustment to the correct tax or fee at the end of the extension with interest from the original due date until the date paid and, if the estimate submitted with the extension is found to be unreasonable under the circumstances, a penalty of ten percent (10%) of the portion of the tax or fee paid after March 1 of the license year shall be assessed.

(Ord. No. 96-17, 12-7-96; Ord. No. 01-1, 1-27-01)

§ 11-9. Business License Tax Records Required; Audit.

A. Every person who is liable for filing a business license tax return or paying a license tax or fee shall keep sufficient records to enable the Commissioner of the Revenue to verify the tax return filed and the tax and fee paid for the license years assessable and to enable the Commissioner of the Revenue to ascertain the correct amount of tax that was due for each of those years. All such records, books of accounts and other information shall be open to inspection and examination by the Commissioner of the Revenue or the Commissioner's authorized representative in order to establish the correct tax and fee due and whether a particular receipt is directly attributable to the taxable business engaged in or from the County. All such records and general books of account shall be maintained for four (4) years if the taxpayer has filed the tax returns required by this chapter and for seven (7) years if the business has failed to file such required tax returns.

B. If any taxpayer fails to maintain the records required in this section, regularly supported by customary vouchers, the Commissioner of the Revenue shall estimate the taxpayer's gross receipts on the basis of the best evidence obtainable, and the Commissioner of the Revenue shall make an assessment on the basis of such evidence.

C. The Commissioner of the Revenue may provide the taxpayer with the option to conduct a business tax audit in the taxpayer's office in the County, if the records are maintained here. If the records are maintained outside the County, copies of the appropriate books and records shall be sent to the Commissioner of the Revenue's office upon demand.

(Ord. No. 96-17, 12-7-96)

§ 11-10. License Taxes and Fees for Beginning Businesses.

A. In all cases where a person begins a business upon which a license tax or fee is imposed under the provisions of this chapter at any time after January 1 of any year, such license tax and fee are due and payable when such person begins business. There is a grace period of seventy-five (75) days from the date of beginning a business for payment before a penalty is imposed on any business license tax or fee.

B. Every person beginning a business is subject to a license tax or fee under the provisions of this chapter, based in whole or in part on gross receipts, shall estimate the amount of the gross receipts he will receive between the date of beginning business and the end of the then-current calendar year, and his license tax and fee for the then-current year shall be computed on such estimate.

C. Whenever a license tax or fee is computed on estimated gross receipts, any erroneous estimates will be corrected and the Commissioner of the Revenue will assess such person any additional license tax or fee found to be due after the end of that license year, and at the same time correct the estimate for the then-current calendar year, until a full year of business is completed. In case of an overestimate, the taxpayer shall be credited the excess tax and fee on his license tax and fee due the following year.

D. No interest shall accrue on an adjustment of estimated tax or fee liability to actual liability at the conclusion of a base year.

E. Any person who has not previously been liable for a business license in the County shall be liable for no more than forty thousand dollars (\$40,000.00) in business license tax for the tax year in which it begins business in the County.

(Ord. No. 96-17, 12-7-96; Ord. No. 00-3, 2-1-00)

§ 11-11. Payment of License Tax and Fee by Corporations, Partnerships, Etc.

When a business in the County is conducted by a corporation or partnership and the license tax or fee is imposed upon the gross receipts thereof, the license tax and fee shall be imposed upon the gross receipts of the corporation or partnership and paid by it. When so paid, and also when paid by an individual employing persons who would otherwise be liable for a license tax or fee, payment of the license tax and fee discharges the license tax and fee liability of the officers and employees of such corporation, or of the partners and employees of such partnership, and of such employees of an employer who would otherwise be liable for such license tax and fee, insofar as the business of such licensed corporation, partnership or employer is concerned.

(Ord. No. 96-17, 12-7-96)

§ 11-12. Proration of Flat-Rate Tax for Certain New Businesses.

All flat-rate license taxes imposed under Article II of this chapter, except as otherwise provided, shall be prorated as follows: for businesses beginning on or after April 1 of any year, the tax is three-fourths (3/4) of the annual flat tax on such business; on businesses beginning on or after July 1 of any year, the tax is one-half (1/2) of the annual flat tax on such business; on businesses beginning on or after October 1, the tax is one-fourth (1/4) of the annual flat tax on such business.

(Ord. No. 96-17, 12-7-96)

§ 11-13. Reserved.

Editors Note: Former § 11-13, which pertained to transfer of licenses, was repealed by Ord. No. 95-19, enacted Nov. 18, 1995.

§ 11-14. Compliance with Zoning Ordinance.

A. The Commissioner of the Revenue may issue a license for conducting any business at a location where the conduct of such business is not prohibited by the Zoning Ordinance of the County.

B. All business licenses prior to being issued are subject to verification to ascertain compliance with the Zoning Ordinance of the County. Failure to comply is just cause for the Commissioner of the Revenue to refuse to issue a license, but any tax due shall be assessed and paid.

§ 11-15. Business License Fees in Lieu of Tax.

A. A business listed for tax required to be licensed under Article III or under §§ 11-25 or 11-38.2 of this chapter with annual gross receipts of ten thousand dollars (\$10,000.00) or less shall pay no license tax as provided in Article III of this chapter, and shall pay no license fee. However, such businesses shall file an annual business license tax return as required in § 11-5.A of this chapter and shall be subject to all other provisions of this chapter.

B. A business listed for tax under Article III or under §§ 11-25 or 11-38.2 of this chapter with annual gross receipts of more than ten thousand dollars (\$10,000.00) but less than or equal to fifty thousand (\$50,000.00) shall pay no license tax under Article III of this chapter, but shall pay a license fee of thirty dollars (\$30.00) per each license in the County except as provided in subsection D.

C. A business listed for tax under Article III or under §§ 11-25 or 11-38.2 of this chapter with annual gross receipts above fifty thousand dollars (\$50,000.00) and less than one hundred thousand dollars (\$100,000.00) shall pay no license tax under Article III or under §§ 11-25 or 11-38.2 of this chapter, but shall pay a license fee of fifty dollars (\$50.00) per each license in the County except as provided in subsection D.

D. Public service corporations subject to tax under § 11-70 of this chapter with gross receipts over ten thousand dollars (\$10,000.00) shall pay the business license tax at the rates provided in § 11-70, but shall not pay the license fee required in subsections B or C above.

E. Public service corporations subject to tax under § 11-70 of this chapter with gross receipts over ten thousand dollars (\$10,000.00) shall pay the business license tax at the rates provided in § 11-70, but shall not pay the license fee required in subsections B, C or D above.
(Ord. No. 96-17, 12-7-96; Ord. No. 98-13, 12-31-98)

§ 11-16. Situs of Gross Receipts; Allocation and Apportionment; Inter-Jurisdictional Agreements.

A. *General rule.* Whenever the tax or fee imposed by this chapter is measured by gross receipts, the gross receipts included in the taxable measure are only those gross receipts attributed to engaging in business at a definite place of business in the County. In the case of business activities conducted outside of a definite place of business in the County, such as during a visit to a customer location, gross receipts from such activities shall be attributed to the definite place of business from which such activities are initiated, directed or controlled. The situs of gross receipts for different license tax classifications of business shall be attributed to one (1) or more definite places of business or offices as follows:

1. The gross receipts of a contractor shall be attributed to the definite place of business at which the contractor services are performed or, if the contractor services are not performed at any definite place of business, then the definite place of business from which the contractor services are directed or controlled, unless the contractor is subject to the provisions of § 58.1-3715 of the Virginia Code.
2. The gross receipts of a retailer or wholesaler are attributed to the definite place of business at which sales solicitation activities occur or, if sales solicitation activities do not occur at any definite place of business, then the definite place of business from which sales solicitation activities are directed or controlled.
3. The gross receipts of a business renting tangible personal property are attributed to the definite place of business from which the tangible personal property is rented or, if the property is not rented from any definite place of business, then the definite place of business from which the rental of such property is managed.
4. The gross receipts from the performance of personal services are attributed to the definite place of

business at which the services are performed or, if not performed at any definite place of business, then the definite place of business from which the services are directed or controlled.

B. *Apportionment.* If the taxpayer has more than one (1) definite place of business, and it is impractical or impossible to determine the definite place of business to which gross receipts should be attributed under the general rule of this section, the gross receipts of the business shall be apportioned between the definite places of business on the basis of payroll paid to the taxpayer's employees working at each place of business. Gross receipts shall not be apportioned to a definite place of business under the applicable general rule unless some activities occurred at or were controlled from such definite place of business. Gross receipts attributable to a definite place of business in another jurisdiction shall not be attributed to the County solely because the other jurisdiction does not impose a tax on the gross receipts attributable to the definite place of business in such other jurisdiction.

C. *Interjurisdictional agreements.* The Commissioner of the Revenue may enter into agreements with other political subdivisions of Virginia concerning the manner in which gross receipts shall be apportioned among definite places of business for particular businesses. However, the sum of the gross receipts apportioned by any such agreement shall not exceed the total gross receipts attributable to all of the definite places of business affected by the agreement. Upon notification by a taxpayer that the Commissioner's method of attributing gross receipts is fundamentally inconsistent with the method of one (1) or more political subdivisions in which the taxpayer is licensed to engage in business and that the difference has resulted, or is likely to result, in taxes on more than one hundred percent (100%) of its gross receipts from all locations in the affected jurisdictions, the Commissioner of the Revenue shall make a good faith effort to reach an apportionment agreement with the other political subdivisions involved.

D. *Procedure when no agreement.* If an agreement as provided in subsection C above cannot be reached, either the Commissioner of the Revenue or the taxpayer may seek an advisory opinion from the Department of Taxation pursuant to § 58.1-3701 of the Virginia Code; notice of the request shall be given to the other party.

E. *Procedure to prevent double assessment.* Notwithstanding the provisions of § 58.1-3993 of the Virginia Code, when a taxpayer has demonstrated to a court that two (2) or more political subdivisions of Virginia have assessed taxes on gross receipts that may create a double assessment within the meaning of § 58.1-3986 of the Virginia Code, the court shall enter such orders pending resolution of the litigation as may be necessary to ensure that the taxpayer is not required to pay multiple assessments even though it is not then known which assessment is correct and which erroneous.

(Ord. No. 96-17, 12-7-96)

§ 11-17. Assessment of Additional or Omitted License Taxes and Fees: Statutes of Limitation for Assessment; Extension of Time to Assess.

A. *Assessment of additional tax/fee.* If the Commissioner of the Revenue ascertains that any person has not been properly assessed with a license tax or fee due under this chapter for any license year of the three (3) preceding license years or the current license tax year, the Commissioner of the Revenue shall assess such person with the proper license tax and fee for those three (3) preceding years and the current year except as otherwise provided in this section. Every assessment pursuant to an audit shall be accompanied by a written statement of the taxpayer's right to seek correction and the specific procedure to be followed.

B. *Assessment of omitted tax or fee.* If the Commissioner of the Revenue ascertains that any person has failed to pay the proper tax because of fraud or failed to file a business license tax return, the Commissioner shall assess the omitted license tax or fee for any of the six (6) preceding license years or for the then-current license year. Such omitted license taxes or fees shall be assessed with penalty and interest as provided in § 11-19 of this chapter. This subsection applies only for taxes and fees due for license years 1997 and subsequent years.

C. *Extension of time for assessment.* Where, before the expiration of the time prescribed for the assessment of any license tax or fee due under this chapter, both the Commissioner of the Revenue and the taxpayer consent in writing to its assessment after the expiration of the time to assess, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

(Ord. No. 96-17, 12-7-96)

§ 11-18. Certification of Erroneous Assessments; Refunds.

A. The Commissioner of the Revenue shall certify to the Treasurer any erroneous assessment of business license tax or fee. Upon receipt of such certificate, the Treasurer shall refund the erroneous tax or fee based upon the certificate of the Commissioner of the Revenue with interest as provided below.

B. *Interest on refunds of business license tax assessments.* Except as provided in § 11-10.D, whenever a business license tax assessment made after January 1, 1997, by the Commissioner of the Revenue is found to be erroneous, all interest and penalty charged and collected on the assessment found to be erroneous shall be refunded together with interest on the refund from the date of payment or the due date, whichever is later, whether attributable to an amended return or other reason. Interest on refunds shall be paid as provided below. No interest shall be paid on a refund or charged on a late payment, provided the refund or the late payment is made not more than thirty (30) days from the date of the payment that created the refund or the due date of the tax, whichever is later.

Between January 1, 1997 and June 30, 1999, interest on refunds shall accrue at ten percent (10%) per annum. On and after July 1, 1999, interest on any refund of an erroneously assessed license tax shall accrue at the rate prescribed in § 27-3, beginning from the later of (i) July 1, 1999, (ii) the date on which the license tax being refunded was required to be paid, or (iii) the date on which the license tax being refunded was paid. In the event that there is a refund of an erroneously assessed license tax that was paid before July 1, 1999, and a refund is made after July 1, 1999, then interest on the refund shall accrue at a rate provided in § 27-3 after July 1, 1999, and it shall accrue at a rate of ten percent (10%) per annum for the period of January 1, 1997, through June 30, 1999, beginning from the later of the date of payment or the due date. Interest on the refund of erroneously assessed license taxes levied shall not be paid or accrue for a period of time prior to January 1, 1997.

C. License taxes paid under the provisions of Article III of this chapter measured by gross receipts are subject to refund when the taxpayer goes out of business before the end of the current license year, subject to all of the following qualifications:

1. License tax for the current license year must be based on gross receipts obtained throughout the preceding calendar year;
2. Repealed;
3. The amount of refund shall be calculated pursuant to § 58.1-3710 of the Virginia Code;
4. If any person seeking a refund is indebted to the County or any department or office thereof, or is indebted to any state constitutional office of the County for a local levy, tax, fee, or fine, the refund, or so much thereof as is necessary, shall first be applied to such indebtedness.

D. Refunds based on the taxpayer going out of business shall be made in the same manner as provided for erroneous assessments in subsection A.
(Ord. No. 96-17, 12-7-96; Ord. No. 98-13, 12-31-98; Ord. No. 99-16, 7-10-99; Ord. No. 99-19, 8-14-99)

§ 11-19. Collection of Additional and Omitted Tax or Fee Assessments; Penalties.

A. *Penalty on additional assessments.* In the case of an assessment of additional tax or fee under § 11-17.A of this chapter, if the original tax return was made in good faith and any understatement of tax or fee was not due to fraud or to reckless or intentional disregard of the law by the taxpayer, there shall be no late filing or payment penalty assessed with the additional tax or fee except as provided in subsection B below.

B. *Penalty for late payment of additional assessments.* If an assessment of additional license tax or fee is not paid to the County Treasurer within thirty (30) days after written notice to the taxpayer of such additional assessment, a penalty of ten percent (10%) of such tax or fee due shall be added to the assessment.

C. *Late penalties on omitted assessments.* A ten percent (10%) penalty shall be imposed by the

Commissioner of the Revenue if the tax payment is late.

D. *Interest on additional and omitted assessments.* If an assessment made on or after July 1, 1999, is not paid on time, the Treasurer shall impose interest at the rate prescribed in § 27-3 on the unpaid tax and penalty from the first day of the month following the month in which payment is due without regard to fault or other reason for the late payment of the assessment.

E. *Extension of time for collection of certain assessments.* The period for collecting a license tax or fee shall not expire prior to the period specified in § 58.1-3940 of the Virginia Code, two (2) years after the date of assessment if the period for assessment has been extended pursuant to § 11-17.C of this Chapter, two (2) years after the final determination of an appeal for which collection has been stayed pursuant to § 11-23.2 of this chapter, or two (2) years after the final decision in a court application pursuant to § 58.1-3984 of the Virginia Code or similar law for which collection has been stayed, whichever is later.

F. *Collection.* The County Treasurer shall collect such penalty and interest in the same manner as the tax and fee may be collected. Any tax that was assessed and past due prior to July 1, 1999, shall accrue interest until paid, as specified below. The interest to be charged on any such delinquent tax payment shall be at the rate specified by the Arlington County Code at the time the tax was assessed, and the interest on any such delinquent tax payment shall accrue at that specified rate beginning from the date on which the tax was due and extending until the date on which the tax was paid or June 30, 1999, whichever is sooner. Interest shall accrue from July 1, 1999, as prescribed in § 27-3.

(Ord. No. 96-17, 12-7-96; Ord. No. 99-16, 7-10-99; Ord. No. 99-19, 8-14-99)

§ 11-20. Abatement of Penalties for Late Filing or Payment.

If the failure to file or pay a business license tax or fee was not the fault of the taxpayer, penalties shall not be imposed or, if imposed, shall be abated by the tax official who assessed them. In order to demonstrate lack of fault, the taxpayer must show that he acted responsibly and that the failure was due to events beyond his control.

A. *“Acted responsibly”* means that:

1. The taxpayer exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business; and
2. The taxpayer undertook significant steps to avoid or mitigate the failure, such as requesting appropriate extensions (where applicable), attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred, and promptly rectifying a failure once the impediment was removed or the failure was discovered.

B. *“Events beyond the taxpayer's control”* include, but are not limited to:

1. The unavailability of records due to fire or other casualty;
2. The unavoidable absence (e.g., due to death or serious illness) of the person with the sole responsibility for tax compliance; or
3. The taxpayer's reasonable reliance in good faith upon erroneous written information from the Commissioner of the Revenue who was aware of the relevant facts relating to the taxpayer's business when the Commissioner of the Revenue provided the erroneous information.

(Ord. No. 96-17, 12-7-96)

§ 11-21. License as Personal Privilege.

Every license issued under this chapter confers a personal privilege to transact, carry on, or conduct the business, profession, trade or occupation which is the subject of the license and shall not be exercised except by the person licensed.

(Ord. No. 96-17, 12-7-96)

§ 11-22. Criminal Penalties for Violation of Chapter.

A. It shall be unlawful and constitute a Class 2 misdemeanor for any person to engage in business without procuring a license as required by this chapter.

B. It shall be unlawful to willfully fail or refuse to file a business license tax return required by this chapter at the time required or to make false statements in such returns with intent to defraud. The penalties for conviction of such acts are those prescribed by general law for:

1. A Class 3 misdemeanor if the amount of the license tax or fee properly assessed or due is one thousand dollars (\$1,000.00) or less; or
2. A Class 2 misdemeanor if the amount of the license tax properly assessed or due is more than one thousand dollars (\$1,000.00).

C. Repealed.

(Ord. No. 96-17, 12-7-96)

§ 11-23. Enforcement of Chapter.

In the enforcement of this chapter, the Commissioner of the Revenue, in addition to the powers herein specifically granted, shall have all the enforcement authority that state law confers upon Commissioners of the Revenue generally.

(Ord. No. 96-17, 12-7-96)

§ 11-23.1. Treasurer's Delinquent List to the County Board.

The Treasurer, after ascertaining which of the license taxes and fees cannot be collected, may, at the time he makes out the list required by § 58.1-3921 of the Code of Virginia, include on the list such license taxes and fees as he is unable to collect. Such list shall be submitted to the County Board pursuant to Virginia Code § 58.1-3924.

(Ord. No. 96-17, 12-7-96)

§ 11-23.2. Appeals after Audit.

In addition to the application to the Commissioner of the Revenue for correction of a tax assessment within three (3) years authorized by § 58.1-3980 of the Virginia Code, there is the following appeal procedure applicable to a business license tax assessed as the result of an audit.

A. Any person assessed with a license tax as a result of an audit may apply within ninety (90) days from the date of such assessment to the Commissioner of the Revenue for a correction of the assessment. The application must be filed in good faith and sufficiently identify the taxpayer, audit period, remedy sought, each alleged error in the assessment, the grounds upon which the taxpayer relies, and any other facts relevant to the taxpayer's contention. The Commissioner of the Revenue may hold a conference with the taxpayer if requested by the taxpayer, or require submission of additional information and documents, a further audit, or other evidence deemed necessary for a proper and equitable determination of the application. The assessment shall be deemed prima facie correct. The Commissioner of the Revenue shall undertake a full review of the taxpayer's claims and issue a determination to the taxpayer setting forth the Commissioner's position. Every assessment pursuant to an audit shall be accompanied by a written statement of the taxpayer's right to seek correction and the specific procedure to be followed.

B. Provided a timely and complete application for correction is made within ninety (90) days of an assessment resulting from an audit, collection activity shall be suspended until thirty (30) days after a final determination is issued by the Commissioner of the Revenue, unless the Commissioner of the Revenue determines that collection would be jeopardized by delay or that the taxpayer has not responded to a request for relevant information after a reasonable time and the Commissioner so notifies the Treasurer. The term "jeopardized by delay"

includes a finding that the application is frivolous, or that a taxpayer desires to (i) depart quickly from the County, (ii) remove his property from the County, (iii) conceal himself or his property, or (iv) do any other act tending to prejudice, or to render wholly or partially ineffective, proceedings to collect the tax for the period in question.

C. Interest shall accrue in accordance with the provisions of § 11-19.D of this chapter.

D. If application for correction is made to the commissioner of the revenue within thirty (30) days of the assessment resulting from an audit, before the tax is delinquent, no penalty as provided in § 11-19.B of this chapter shall be imposed on the tax due unless it remains unpaid thirty (30) days after the final determination from the Commissioner of the Revenue of the appeal.

E. Any person assessed with a license tax as a result of an audit may apply to the Virginia Tax Commissioner for a correction of such assessment within ninety (90) days of the final determination by the Commissioner of the Revenue on an application for correction of an assessment resulting from audit pursuant to subsection A of this section. The Tax Commissioner shall issue a determination to the taxpayer within ninety (90) days of receipt of the taxpayer's application, unless the taxpayer and the Commissioner of the Revenue are notified that a longer period is required. The application shall be treated as an application pursuant to § 58.1-1821 of the Virginia Code, and the Tax Commissioner may issue an order correcting such assessment pursuant to § 58.1-1822 of the Virginia Code. Following such an order, either the taxpayer or the Commissioner of the Revenue may apply to the appropriate circuit court pursuant to § 58.1-3984 of the Virginia Code. However, the burden is on the party making the application to show that the ruling of the Tax Commissioner is erroneous. Neither the Tax Commissioner nor the Department of Taxation shall be made a party to an application to correct an assessment merely because the Tax Commissioner has ruled on it.

F. On receipt of a notice of intent to file an appeal to the Tax Commissioner under subsection E of this section, the Commissioner of the Revenue shall notify the Treasurer to further suspend collection activity until a final determination is issued by the Tax Commissioner, unless the Commissioner of the Revenue determines that collection would be jeopardized by delay or the taxpayer has not responded to a request for relevant information after a reasonable time and the Commissioner of the Revenue so notifies the Treasurer. Interest shall accrue in accordance with § 11-19.D of this chapter, but no further penalty shall be imposed while collection action is suspended. The term "jeopardized by delay" shall have the same meaning as set forth in subsection B above.
(Ord. No. 96-17, 12-7-96)

§ 11-23.3. Local Tax Opinions.

Any person may request a written opinion from the Commissioner of the Revenue regarding the application of the business license tax to a specific situation. Any person requesting such an opinion must provide all the relevant facts for the situation and may present a rationale for the basis of an interpretation of the law most favorable to the taxpayer.

Any misrepresentation or change in the applicable law or the factual situation as presented in the ruling request shall invalidate any such ruling issued. A written ruling may be revoked or amended prospectively if (i) there is a change in the law, a court decision, or the guidelines issued by the Department of Taxation upon which the ruling was based, or (ii) the Commissioner of the Revenue notifies the taxpayer of a change in the policy or interpretation upon which the ruling was based. However, any person who acts on a written ruling which later becomes invalid shall be deemed to have acted in good faith during the period in which such ruling was in effect.
(Ord. No. 96-17, 12-7-96)

§ 11-23.4. Publication of Tax Rulings.

The Commissioner of the Revenue may publish annually any opinions or other interpretations of local tax laws which the Commissioner of the Revenue believes may be of interest to taxpayers and practitioners in the County. The Commissioner of the Revenue shall publish the information described with such changes of name, alterations and deletions as deemed necessary to preserve the secrecy of taxpayer information as required by Virginia Code § 58.1-3.
(Ord. No. 96-17, 12-7-96)

ARTICLE II.

SPECIAL TAX PROVISIONS

§ 11-24. Reserved.

Editors Note: Former § 11-24, which pertained to aerated or drinking water has been repealed. See Code of Virginia, § 58-266.1(4).

§ 11-25. In-House Direct Sellers.

A. Direct sellers, as defined in § 58.1-3719.1 of the Virginia Code shall pay an annual business license tax of twenty cents (\$0.20) per one hundred dollars (\$100.00) of gross receipts from retail sales, and five cents (\$0.05) per one hundred dollars (\$100.00) of wholesale gross receipts; except that no annual business license tax shall be levied if the direct seller has annual gross receipts of ten thousand dollars (\$10,000.00) or less.

B. A direct seller must apply annually for a business license and provide copies of the signed, written contract covering the direct sales activities of the taxpayer for the current year.
(Ord. No. 96-17, 12-7-96)

Editors Note: Former § 11-25, which pertained to agricultural fairs and was adopted on Jan. 1, 1949, was repealed by Ord. No. 82-39, effective Jan. 1, 1983.

§ 11-26. Alcoholic Beverages.

The following local taxes are authorized by Virginia Code § 4.1-233.

- A. For each license to sell beer at wholesale, the annual tax is seventy-five dollars (\$75.00) plus gross receipts license taxes required by Article III of this chapter, provided the tax paid under this section is a credit on the license tax due under Article III.
- B. For each wholesale wine distributor's license, the annual tax is fifty dollars (\$50.00), plus gross receipts license taxes required by Article III of this chapter, provided that the tax paid under this section is a credit on the license tax due under Article III.
- C. For each retail on-premises wine and beer license issued to a hotel, restaurant or club for the sale of wine and beer for consumption on premises, or both on and off premises, the annual tax is thirty-seven dollars and fifty cents (\$37.50), plus the gross receipts license tax required by Article III of this chapter.
- D. For each license issued to a hotel, restaurant or club for the sale of beer for consumption on premises, or both on and off the premises, the annual tax is twenty-five dollars (\$25.00), plus the gross receipts license tax under Article III of this chapter.
- E. "Beer" and "wine" have the meaning set out in § 4.1-100 of the Virginia Code.
- F. No license shall be issued to any person under the provisions of this section unless the taxpayer holds at the same time, or simultaneously procures, a state license from the Alcoholic Beverage Control board.

(Ord. No. 96-17, 12-7-96)

§§ 11-27, 11-28. Reserved.

Editors Note: Former § 11-27 was repealed and replaced by new § 11-84(A) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to bail bonds and were adopted on Jan.

1, 1949.

Former § 11-28 was repealed and replaced by new § 11-84(B) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to billposters or distributors and were adopted on Jan. 1, 1949.

§ 11-28.1. Reserved.

Editors Note: Ordinance No. 96-17, adopted December 7, 1996, repealed § 11-28.1. Formerly, such section pertained to bingo games or raffles and derived from Ords. of 9-25-73, 12-19-73, 12-27-73, 1-1-74; Ord. No. 82-39, 1-1-83.

§ 11-29. Reserved.

Editors Note: Former § 11-29 was repealed and replaced by new § 11-72.1 by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to boardinghouses and lodging houses and was amended Dec. 19, 1973 and Dec. 27, 1973, effective Jan. 1, 1974 and June 4, 1977.

§ 11-30. Reserved.

Editors Note: Ordinance No. 96-17, adopted December 7, 1996, repealed § 11-30. Formerly, such section pertained to buyers of gold and silver and derived from Ord. of 1-1-49; Ord. No. 82-39, 1-1-83.

§ 11-31. Reserved.

Editors Note: Former § 11-31 was repealed and replaced by new § 11-84(C) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to campsites, and trailer parks and were adopted Jan. 1, 1949.

§ 11-32. Circuses, Shows, Etc.; Circus Street Parades.

No license tax or fee is due from a circus or carnival performing on a temporary basis in the County, except if the streets and highways of the County are to be used for a circus street parade, in which case a license tax of one hundred dollars (\$100.00) is due, and no such license shall be issued except after a permit for such parade has been obtained from the County Manager.
(Ord. No. 96-17, 12-7-96)

§§ 11-33--11-35.1. Reserved.

Editors Note: Former § 11-33 was repealed by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to dance halls and had been amended on Oct. 11, 1958, effective Jan. 1, 1959, and on Aug. 5, 1970, effective Jan. 1, 1971.

Former § 11-34 was repealed and replaced by new § 11-80(A) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to detectives and watchmen and were adopted Jan. 1, 1949.

Former § 11-35 was repealed and replaced by new § 11-84(D) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to dumps and landfills and were adopted Jan. 1, 1949.

Former § 11-35.1 was repealed by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to the wholesale of fireworks and were adopted Nov. 22, 1958, effective Jan. 1, 1959.

§ 11-36. Fortunetellers, Astrologists, Etc.

Every person engaged in business as a fortuneteller, clairvoyant, phrenologist, spirit medium, astrologist, or

palmist for compensation shall pay an annual license tax of five hundred dollars (\$500.00), which license shall not be prorated. Any person who engages in any of the businesses listed in this section without the license required shall be guilty of a Class 3 Misdemeanor.

(Ord. No. 96-17, 12-7-96)

§ 11-37. Reserved.

Editors Note: Former § 11-37 was repealed and replaced by new § 11-84(E) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to hobbyhorse machines, merry-go-rounds, etc., and were adopted Jan. 1, 1949.

§ 11-38. Peddlers and Itinerant Merchants.

All peddlers and itinerant merchants doing business in the County shall pay a business license tax of five hundred dollars (\$500.00) annually, as set forth below, prior to commencing business, unless otherwise provided in this chapter.

A. Any person who carries from place to place any goods, wares or merchandise and offers to sell or actually sells and delivers at the same time is a peddler. Any person who does not keep a regular place of business, whether it be a house or a vacant lot or elsewhere, with regular business hours, but at that place offers to sell goods, wares and merchandise, is a peddler. Any person who keeps a regular place of business, with regular business hours at the same place, who other than at that regular place of business, personally or through agents offers for sale or sells and, at the time of such offering for sale, delivers goods, wares and merchandise is a peddler.

B. An itinerant merchant is any person whether principal, agent or salesperson who engages in temporary or transient business in Virginia, either in one (1) locality or traveling from place to place for the sale of goods, wares and merchandise, and who for the purpose of carrying on such business hires, leases, uses or occupies any building or structure, motor vehicle, tent, car, boat or public room or any part thereof, including rooms in hotels, lodging houses, or houses of private entertainment, or in any street, alley or public place in the county, for a period of less than one (1) year, for the exhibition of or sale of such goods, wares or merchandise.

C. If sales are being made by a person traveling on foot, a license shall be procured for each person or agent. If sales are being made from one location, a license shall be procured for each location.

D. Plates issued as licenses under this section shall be conspicuously displayed at all times.

E. Nonprofit organizations engaged in activities covered by this section, which activities are conducted solely by volunteers who receive no remuneration and the proceeds of which go solely to the nonprofit organization, shall pay no tax, but the organization shall be issued a written permit from the commissioner for each volunteer engaged in activities covered by this section. Such written permit, upon issuance, shall be carried by the volunteer at all times he/she is operating in the County, and it shall be exhibited to any authorized enforcement officer.

F. The tax under this section shall not be prorated.

G. All peddlers, whether subject to taxation or exempt from taxation under this section, shall comply with the requirements of Chapter 30 of the Arlington County Code.

H. No person exempt from the provisions of this section shall peddle or barter in this County without first obtaining a written permit from the Commissioner of the Revenue. Such written permit, upon issuance, shall be carried by the applicant at all times that he is operating in the County, and it shall be exhibited to any authorized enforcement officer. Failure to exhibit such written permit issued by the Commissioner of the Revenue is a violation of this section.

(Ord. No. 96-17, 12-7-96)

§ 11-38.1. Shows and Sales.

Any person may sponsor a show and sale by obtaining a license under this section. A tax of thirty dollars (\$30.00) per year is due for any such show and sale license. Payment of this tax permits the taxpayer to conduct shows and sales in the County for a period not exceeding one (1) year from the date of such tax payment. A license issued under this section is in lieu of an itinerant vendor's or peddler's license otherwise required under § 11-38 for any seller who participates in such shows and sales under the sponsorship of a person licensed under this section. The tax imposed by this section does not apply to any auction or sale if the only sales are made directly by a nonprofit organization. Nonprofit organizations which sponsor shows and sales are exempt from the thirty dollar (\$30.00) tax for this license. The license tax under this section is not prorated.
(Ord. No. 96-17, 12-7-96)

§ 11-38.2. Itinerant Merchants Located on Shopping Mall Property.

A. Itinerant merchants who sell on private property in a mall or shopping center managed from an office on the site under conditions which are permitted by the Zoning Ordinance and who have written agreements to use the area in which they carry on the activity signed by the property owner of record or his agent shall pay an annual license tax equivalent to the retail merchant rate under § 11-61 of this chapter on gross receipts earned. The basis of the tax is the gross receipts earned in the calendar year for which the license is issued. The amount of tax paid shall not exceed five hundred dollars (\$500.00).

B. Itinerant merchants licensed under this section with annual gross receipts of fifty thousand dollars (\$50,000.00) or less shall pay a minimum tax of thirty dollars (\$30.00). Itinerant merchants licensed under this section with annual gross receipts above fifty thousand dollars (\$50,000.00) and less than one hundred thousand dollars (\$100,000.00) shall pay a minimum tax of fifty dollars (\$50.00).

C. Except as otherwise specifically provided in this section, all provisions of § 11-38 except subsection D apply to itinerant merchants assessed a business license tax under this section.
(Ord. No. 96-17, 12-7-96)

§§ 11-39--11-42. Reserved.

Editors Note: Former § 11-39, which pertained to junk and secondhand dealers and canvassers and derived from an ordinance of Jan. 1, 1949, was repealed by Ord. No. 88-17, enacted Oct. 15, 1988 and effective Jan. 1, 1989. Former § 11-40 was repealed and replaced by new § 11-84(F) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to labor agents and were adopted Jan. 1, 1949. Former § 11-41 was repealed and replaced by new § 11-84(G) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to lightning rod agents and were adopted Jan. 1, 1949. Former § 11-41.1, which pertained to live model photographic studios, was repealed by Ord. No. 88-20, enacted Nov. 22, 1988 and effective Jan. 1, 1989. The repealed provisions derived from legislation of Dec. 19, 1973, Dec. 27, 1973 and Jan. 1, 1974. Former § 11-42 was repealed and replaced by new § 11-79(A) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to loan agencies and were adopted Jan. 1, 1949 and amended Aug. 5, 1970, effective Jan. 1, 1971.

§ 11-42.1. Reserved

Editors Note: Former § 11-42.1, which pertained to massage parlor annual license tax and amended by Ord. No 96-17 on Dec. 7, 1996, was repealed by Ord. No 11- 12, enacted November 29, 2011.

§§ 11-43--11-49. Reserved.

Editors Note: Former § 11-43 was repealed and replaced by new § 11-80(B) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provision pertained to pawnbrokers and was amended Jan. 1, 1949.

Former §§ 11-44 and 11-45 were repealed by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to peddlers. Section 11-44 was amended on Oct. 11, 1958, effective Jan. 1,

1959 and on Aug. 5, 1970, effective Jan. 1, 1971; and § 11-45 was adopted on Jan. 1, 1949 and Dec. 23, 1950 and amended Aug. 5, 1970, effective Jan. 1, 1971.

Former § 11-46 was repealed and replaced by new § 11-80(E) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to piano tuners and were adopted Jan. 1, 1949.

Former § 11-47, which pertained to pistol dealers and derived from an ordinance of Jan. 1, 1949, was repealed by Ord. No. 83-29, adopted Oct. 15, 1983.

Former § 11-48 was repealed and replaced by new § 11-84(I) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to rifle ranges, shooting galleries, etc., and were adopted Jan. 1, 1949.

Former § 11-48.1, which pertained to sightseeing carriers, was repealed by Ord. No. 88-20, enacted Nov. 22, 1988 and effective Jan. 1, 1989. The repealed provisions derived from legislation of Jan. 1, 1959 and Ord. No. 82-39, enacted Jan. 1, 1983.

Former § 11-48.2 was repealed and replaced by new § 11-84(J) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to skip tracing services and were adopted on Nov. 22, 1958, effective Jan. 1, 1959.

Former § 11-49, which pertained to vending and coin-operated machines, was repealed. See § 11-69.1 for similar provisions.

§ 11-50. Coin-Operated Amusement Machines; Amusement Machine Operators.

A. Every person selling, leasing, renting or otherwise furnishing or providing a coin-operated amusement machine or device is an amusement operator, except that a person owning less than three (3) machines and operating such machines on property owned or leased by such person is not an amusement operator.

B. Every amusement machine operator shall pay an annual license tax as follows:

3 machines	\$ 25.00
4 machines	\$ 50.00
5 machines	\$ 75.00
6 machines	\$ 100.00
7 machines	\$ 125.00
8 machines	\$ 150.00
9 machines	\$ 175.00
10 machines or more	\$ 200.00

C. The license tax under this section is in addition to all other license taxes and fees required by this chapter.

D. Every amusement machine operator shall furnish to the Commissioner of the Revenue a complete list of all machines located in the County and the names and addresses of each location on or before March 1 of each year.
(Ord. No. 01-1, 1-27-01)

§§ 11-51--11-56.1. Reserved.

Editors Note: Former § 11-51 was repealed and replaced by new § 11-84(K) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to sound trucks and were adopted Jan. 1, 1949.

Former § 11-53, which pertained to taxicab operators, was repealed. See § 11-59 requiring licenses measured by gross receipts.

Former § 11-54 was repealed and replaced by new § 11-80(C) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to ticket agencies and were adopted Jan. 1, 1949.

Former § 11-55 was repealed and replaced by new § 11-72.2 by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to tourist homes and tourist cabins and were amended on Dec. 19, 1973 and Dec. 27, 1973, effective Jan. 1, 1974, and on June 4, 1977.

Former § 11-56 was repealed and replaced by new § 11-80(D) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to wall signs and billboards and were adopted Jan. 1, 1949 and amended June 18, 1949.

Former § 11-56.1, which pertained to nonresident laundries and dry cleaners, was repealed on Dec. 21, 1974. Per state statute, see § 11-59.

§ 11-56.2. Mixed Beverage Restaurant License Tax.

Establishments holding a mixed beverage restaurant license issued by the Virginia Alcoholic Beverage Control Board shall pay a local license tax, in addition to all other taxes imposed, for doing business in the County as follows:

- A. Persons operating restaurants, including restaurants located at and operated by hotels or motels or other persons:
 - 1. Two hundred dollars (\$200.00) per year for each restaurant with a table seating capacity of fifty (50) to one hundred (100) persons;
 - 2. Three hundred fifty dollars (\$350.00) per year for each restaurant with a table seating capacity of more than one hundred (100) but not more than one hundred fifty (150) persons; and
 - 3. Five hundred dollars (\$500.00) per year for each restaurant with a table seating capacity of more than one hundred fifty (150) persons.
- B. A private, nonprofit club operating a restaurant located on the premises of such club, three hundred fifty dollars (\$350.00) per year.
(Ord. No. 96-17, 12-7-96)

ARTICLE III.

GROSS RECEIPTS BUSINESS TAX

§ 11-57. Professional and Specialized Occupations.

Professional and specialized occupations. Every person engaging in any of the following professional or specialized occupations shall pay an annual tax of thirty-six cents (\$0.36) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year.

- A. The professional occupations of:

Architect.
Attorney-at-law.
Ceramic engineer.
Certified public accountant.

Chemical engineer.
Chiropodist.
Chiropractor.
Civil engineer.
Clinical psychologist.
Coal mining engineer.
Dentist.
Doctor of internal medicine.
Electrical engineer.
Engineer.
Heat and ventilating engineer.
Highway engineer.
Homeopathist.
Industrial engineer.
Medical doctor.
Mechanical engineer.
Metallurgical engineer.
Mining engineer.
Neuropathist.
Neurologist.
Oculist.
Optometrist.
Patent attorney.
Physician.
Physiotherapist.
Psychiatrist.
Radio engineer.
Railway engineer.
Refrigerator engineer.
Sanitary engineer.
Steam power engineer.
Structural engineer.
Surgeon.
Surveyor.
Veterinarian.
Other professional occupations.

B. The specialized occupations of:

Accountant, public.
Actuary.
Advertising agent or firm.
Appraiser or evaluator of personal property.
Appraiser or evaluator of real estate.
Artist.
Assayer.
Atomic energy consultant.
Auditing company or firm.
Automation consultant.
Broker, other than pawn, loan or real estate broker listed elsewhere.
Blueprinter.
Bookkeeper, public.
Building designer.

Building inspector.
Business chance broker.
Business consultant.
Business counselor.
Business operations manager.
Chemist.
Collection agent or agency.
Commercial inventory and valuation service.
Commission merchant.
Common crier.
Communications consultant.
Credit rating or reporting agent or firm.
Data software programming service.
Debt refinancing company or firm.
Economic or social science research service.
Editorial company or firm.
Electronic or physical science research service.
Furnisher of domestic or clerical help, labor or employment.
Insurance claims adjustor.
Interior decorating consultant.
Investment advisory service.
Labor relations consultant.
Land agent.
Landscape designer.
Legislative researcher.
Lumber measurer.
Management engineer.
Manufacturer's agent.
Marketing analyst.
Mercantile agent or agency.
Operations analyst.
Optician.
Patent agent.
Patent researcher.
Patent service.
Public stenographer.
Publicity service, booking agent, concert promoter.
Recorder of court, commission, or other organization proceedings.
Sales agent or agency.
Scientific research and development service.
Sculptor.
Tax consultant.
Title abstract company.
Transportation consultant.
Travel or tour agent or agency.
Urban or regional planner.
Other specialized occupations.

C. Upon documentation to the Commissioner of the Revenue, persons designated as principals or prime contractors receiving identifiable federal appropriations for research and development services as defined in § 31.205-18(a) of the Federal Acquisition Regulations in the areas of (i) computer and electronic systems, (ii) computer software, (iii) applied sciences, (iv) economic and social services, or (v) electronic and physical sciences, are separately classified for license tax purposes under this section. However, all such persons' gross receipts, including

gross receipts received for such research and development are taxable at the rate set out in subsections A or B above as if they had not been separately classified in this subsection.
 (Ord. No. 96-17, 12-7-96; Ord. No. 04-08, 4-24-04; Ord. No. 13-01, 1-26-13, effective 1-1-13)

§ 11-57.1. Real Estate Brokers.

A. Every person engaged in the business of real estate broker shall pay a license tax of thirty-six cents (\$0.36) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year. A salesperson as defined below is not required to obtain a business license or to pay a business license tax or fee to the extent the salesperson’s gross receipts are derived from commissions paid to the salesperson by a real estate broker as part of an employment or independent contractor agreement. Said gross receipts will be reported by the employing broker.

B. A real estate broker is any person not defined as a salesperson below who for compensation or valuable consideration, sells or offers for sale, buys or offers to buy or negotiates the purchase, sale, or exchange of real estate, or who leases or offers to lease or rents or offers to rent any real estate or the improvements thereon for others.

C. The gross receipts of the broker include all the receipts produced by the broker, his salespersons (whether employed or working under the supervision of the broker as independent contractors) and others employed by the broker.

D. A salesperson is any person who, for compensation or valuable consideration, is employed by or serves as an independent contractor with a real estate broker, to sell or offer to sell, to buy or offer to buy, to negotiate the purchase, sale or exchange of real estate, lease or offer to lease, or rents or offers to rent any real estate or the improvements thereon to others. To the extent a salesperson earns commissions independent of the salesperson’s employment or independent contractor agreement with a broker, the salesperson is treated with regard to such commissions as a real estate broker and shall pay the tax indicated for brokers.

E. This section does not apply to court-appointed commissioners or receivers nor to administrators, executors, guardians, or trustees while acting in a fiduciary capacity.
 (Ord. No. 96-17, 12-7-96; Ord. No. 13-09, 11-16-13, effective 1-1-15)

§ 11-58. Personal Service Occupations.

Every person engaging in any of the following personal services shall pay an annual license tax of thirty-five cents (\$0.35) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year.

A. The business of operating a:

Barber shop.
Beauty parlor.
Chartered club.
Dance band, furnishing live music or entertainment.
Undertaker or embalmer.
Hairdressing establishment.
Physical fitness establishment.
Swimming pool (other than a cooperative).
Turkish, Roman or other bath or parlor.

B. The business of:

Addressing letters or envelopes.

Bail bonding company.
Bottle exchange.
Cleaning chimneys, furnaces.
Clinical laboratory.
Computerized information retrieval service.
Correspondence establishment or bureau.
Day nursery (other than foster homes).
Escort service.
Exterminating rats, vermin, termites etc.,.
Fumigating or disinfecting.
Furnishing ambulance service.
Furnishing janitor service.
Furnishing labor services.
Furnishing limousine service.
Furnishing messenger service, except services under § 11-70.B of this chapter.
Furnishing statistical services.
Labor agent.
Live model photographic studio.
Longterm vehicle leasing.
Management of garages, parking lots.
Massage establishments or massage therapists licensed under Chapter 49 of the County Code or § 54.1-3029 of the Virginia Code.
Nurses registry.
Nursing or convalescent home.
Operating a kennel or animal hospital.
Operating a scalp treatment or electrolysis establishment.
Pawnbroker.
Photographer.
Physicians registry.
Piano tuner.
Picture framing or gilding.
Press clipping service.
Private schools except gross receipts excluded from taxation in whole or in part under § 11-3 of this Chapter.
Renting tangible personal property.
Renting or furnishing self-service, automatic laundry or dry cleaning facilities.
Secretarial service.
Supplying clean linen, coats, aprons, towels.
Telecommunications services provided by companies not subject to tax under § 11-70.B of this chapter.
Telephone answering service.
Vehicle title service.
Other personal service occupations.

(Ord. No. 96-17, 12-7-96)

§ 11-59. Business Service Occupations.

Every person engaging in any of the following business services shall pay an annual license tax of thirty-five cents (\$0.35) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year:

Airport.

Auto damage appraisal service.
Bid or building reporting service.
Bill posters or distributors.
Computer time sharing.
Detective or security guard.
Drafting service.
Dump.
Engraver.
Erecting, installing removing, storing awnings.
Freight, traffic bureau or agency.
Hauling or transfer, not in connection with taxicab business.
Impoundment lot.
Inventory service.
Job printer, printing shop, bookbinding, duplicating process.
Laundry, cleaning, pressing or dyeing establishment.
Leasing films.
Microfilming.
Motion picture film products and laboratories.
Packing, crating, shipping, hauling, or moving goods or chattels for others.
Photogrametric engineering.
Protective or security agent.
Real estate multiple listing service.
Renting airplanes.
Renting bicycles.
Sightseeing carriers.
Sign painting, window or vehicle lettering.
Skip tracing service.
Sound truck.
Storage.
Supplier of redeemable stamps.
Swimming pool management.
Tabulating or computer service bureau.
Taxicab operators except as provided in § 11-2.A.8 of this chapter.
Tree surgery, trimming, removal.
U-drive-it business with daily or mileage charge.
Vehicular, electronic, or commercial advertising.
Wall sign or billboard.
Other business service occupations.

(Ord. No. 96-17, 12-7-96)

§ 11-59.1. Parking Garages or Lots.

Every person engaging in any of the following business services shall pay an annual license tax of thirty-six cents (\$0.36) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year:

Parking garage.
Parking lot.
U-Park-It lot.
Valet parking lot.
Other parking facilities.

(Ord. No. 96-17, 12-7-96)

§ 11-60. Repair Service Occupations.

Every person engaging in any of the following repair services shall pay an annual license tax of thirty-five cents (\$0.35) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year:

Airplane repair.
Auto or engine repair.
Bicycle repair.
Business or office machine repair.
Clothes, hats, carpet or rug repair.
Dressmaking, slip covers, drapery or curtain making (service only).
Furniture upholstery repair.
Gunsmith, gun repair.
Locksmith.
Machine or boiler shop.
Mattress repair.
Nickel or chrome plating.
Paint shop other than contractor.
Radio, refrigerator, electrical appliance, home appliance repair.
Reweaving.
Road or farm machinery repair.
Saw or tools repair.
Shades repair.
Shoe repair.
Tire repair.
Toy repair.
Umbrella, harness, leather good repair.
Washing, cleaning or detailing of vehicles.
Watch or clock repair.
Welding shop.
Other repair services not otherwise taxed.

(Ord. No. 96-17, 12-7-96)

§ 11-61. Retail Merchants.

Every person engaging in any of the following retail businesses shall pay an annual license tax of twenty cents (\$0.20) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year:

Auto accessory, tire, battery.
Aircraft or aircraft parts.
Antiques.
Auto or motor vehicle dealers.
Bakeries.
Bicycles.
Boats, motors.
Books, stationery.
Building materials.
Candy, nut store.
Cigar, tobacco stands, newsstands.
Confectionery.
Custom tailor.
Dairy products.
Delicatessens with no seating.

Department stores.
Drapery, curtain, upholstery fabric or goods.
Drug.
Dry goods stores.
Eggs or poultry.
Family clothing.
Farm equipment.
Fish, seafood market.
Floor covering.
Florists.
Fruit or vegetable stores.
Fuel for residential use or ice.
Furniture.
Furriers.
Garden supplies.
General stores.
Gifts, novelties, souvenirs.
Grocery.
Hardware.
Heating, plumbing, electrical equipment.
Hog grain, feed, seed.
Hosiery.
Household products.
Jewelry.
Junk dealers.
Livestock dealer.
Luggage.
Lumber goods.
Mail order.
Meat market.
Men's and boy's clothing.
Millinery.
Motorcycle.
Musical instrument.
Office or appliance supplies.
Optical.
Other clothing.
Paint, glass, wallpaper.
Pet shop.
Photographic supplies and equipment.
Radio or household appliances.
Secondhand stores.
Scientific medical supplies.
Shoes.
Sporting goods.
Ticket agency.
Used cars.
Variety stores.
Worker clothing.
Other retail stores and retail merchants.

(Ord. No. 96-17, 12-7-96)

§ 11-61.1. Restaurants, Eating Places, Nightclubs.

Every person engaging in any of the following businesses shall pay an annual license tax of twenty cents (\$0.20) for each one hundred dollars (\$100.00) of gross receipts during the preceding calendar year.

Carry-outs.
Caterers.
Delicatessens (with seating).
Lunch rooms.
Nightclubs.
Restaurants.
Snack bars.
Soda fountains.
Other eating places, etc.

(Ord. No. 96-17, 12-7-96)

§ 11-61.2. Retail Merchant; Gas or Filling Station.

Every person engaging in the retail business of operating a gas or filling station shall pay an annual license tax of ten cents (\$0.10) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year. As used in this section, "operating a gas or filling station" shall include only the sale of fuel for motor vehicles. If a person is also selling other items, a license tax under § 11-61 or other appropriate provision is required. (Ord. No. 96-17, 12-7-96)

§ 11-61.3. School-Related Retail Organizations.

Any organization whose retail sales activities are carried out by unpaid volunteers and whose primary purpose is to raise funds through sale of goods, including food and beverages, in support of the educational or extracurricular activities of public or private, elementary or secondary schools is classified in a separate category for purposes of the business license tax. Each such organization shall file for and obtain a business license but shall pay no retail business license tax. (Ord. No. 96-17, 12-7-96)

§ 11-61.4. Short-Term Rental Business.

Every person engaging in the short-term rental business as defined in § 58.1-3510 of the Code of Virginia and Chapter 64 of the Arlington County Code shall pay an annual business license tax of twenty cents (\$0.20) for each one hundred dollars (\$100.00) of gross receipts during the preceding calendar year. If a person's tax certification as a short-term business is revoked or not be renewed, the tax rate mandated by this section does not apply for the year in which the certificate is revoked nor for any years in which the certificate is not renewed. (Ord. No. 96-17, 12-7-96)

§ 11-62. Wholesale Merchants.

Every person engaging in any of the following wholesale merchant businesses shall pay an annual license tax of eight cents (\$0.08) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year:

Automotive.
Chemicals.
Clothing, furnishings.
Coal, coke.
Commission merchants, except brokers under § 11-57 of this chapter.
Drugs.
Dry goods.
Electrical, plumbing goods.
Farm products or supplies.

Furniture and house furnishings.
Groceries and foods.
Hardware.
Jewelry.
Junk dealers.
Lumber, paint and construction materials.
Machinery, equipment and supplies.
Metals and metal goods.
Other goods, ware, merchandise.
Paper and paper products.
Petroleum and petroleum products.
Seafood.
Soft drinks.
Sporting goods.
Tobacco and tobacco products (except leaf tobacco).
Waste materials.
Other wholesale merchants.

(Ord. No. 96-17, 12-7-96)

§ 11-63. Licensing of Person Both Retail and Wholesale Merchant.

Any person who is both a retail and wholesale merchant is required to obtain both licenses; provided, however, that any retail merchant who desires to do a wholesale business also, may elect to do so under his retailer's license by paying license taxes as a retailer on both his retail and wholesale gross receipts.

(Ord. No. 96-17, 12-7-96)

§ 11-64. Contractors and Contracting.

Every person engaging in any of the following contracting businesses shall pay an annual license tax of sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year:

Air conditioning.
Brick, stone and other masonry.
Building.
Cement.
Dredging, sand and gravel.
Electrical.
Floor scraping or finishing.
Foundations.
Interior decorating.
Paint, paper decorating.
Pile driving.
Plastering and dry wall.
Plumbing, heating, steamfitting, gasfitting.
Road, street, bridge, sidewalk, curb and gutter.
Sewer drilling or well digging.
Soil testing.
Structural metal.
Tile, glass, flooring, covering.
Tunneling.
Wrecking, moving, excavating; except sale of materials at job site, is taxed under § 11-61 of this chapter.
Other contractors and contracting.

All contractors are required to submit to the Commissioner of the Revenue a roster of all subcontractors within thirty (30) days from date of issuance of building permit, listing name, address, amount of contract, and type of work to be performed.
(Ord. No. 96-17, 12-7-96)

§ 11-65. Amusements.

Every person engaging in any of the following amusement businesses shall pay an annual license tax of twenty-five cents (\$0.25) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year, except gross receipts from the production of programming that is broadcast live by a nonprofit television broadcaster licensed by the FCC shall be taxable at the rate of eight cents (\$0.08) per one hundred dollars (\$100.00).

Amusement park.
Arcade, general amusement or entertainment system.
Auditorium.
Billiards or pool.
Bowling alley.
Coliseum.
Furnishing television entertainment.
Furnishing musical entertainment.
Gardens.
Golf driving range.
Hobby horse machines, etc.
Miniature golf.
Movie theaters.
Parks, athletic fields.
Riding academy.
Rifle ranges and shooting galleries.
Skating rink.
Theatres.
Other amusement occupation not specifically taxed under other provisions of this chapter.

(Ord. No. 96-17, 12-7-96; Ord. No. 04-08, 4-24-04)

§§ 11-66, 11-67. Reserved.

§ 11-68. Licensing of Contractor/Builder or Developer.

Any person who is both a contractor and a builder/developer is required to obtain both licenses.
(Ord. No. 96-17, 12-7-96)

§ 11-69. Reserved.

Editors Note: Former § 11-69 was repealed by Ord. No. 82-39, adopted Sept. 25, 1983 and effective Jan. 1, 1983. The repealed provisions pertained to selling goods, wares and merchandise through coin-operated vending machines, and were amended on Dec. 17, 1960, effective Jan. 1, 1961; Aug. 5, 1970, effective Jan. 1, 1971; and Dec. 19, 1973, effective Jan. 1, 1974.

§ 11-69.1. Coin Machines Generally.

A. Every person having anywhere in this County a coin-operated machine or device of any description into which are inserted coins or bills of any denomination shall pay an annual license tax of thirty-five cents (\$0.35) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year.

B. This section does not apply to persons selling goods, wares, or merchandise through use of coin-operated vending machines which are taxed under § 11-61 of this chapter.

C. Nothing in this section permits any person to keep, maintain, exhibit or operate any coin machine or other device which is prohibited by law.

D. Persons liable under § 11-50 of this chapter are also required to obtain licenses and pay taxes under subsection A above.

(Ord. No. 96-17, 12-7-96)

§ 11-70. Public Service Companies.

A. Repealed.

B. *Telephone companies.* All telephone companies subject to assessment under Chapters 26 and 37 of Virginia Code Title 58.1 and which provide telecommunications services in the County shall pay annual license taxes as follows:

1. Fifty cents (\$0.50) on each one hundred dollars (\$100.00) of gross receipts from local telephone exchange service to the ultimate consumer in the County during the preceding calendar year; and
2. Fifty cents (\$0.50) on each one hundred dollars (\$100.00) of gross receipts from sales to the ultimate consumer in the County of goods and services, other than local exchange, if any, during the preceding calendar year; excluding, however, from tax by the County all gross receipts from long distance telephone calls.

All sales of telecommunications services in the County by companies other than those subject to assessment under Chapters 26 and 37 of the Virginia Code are subject to business license tax under § 11-58 of this chapter.

C. *Telegraph companies.* All persons engaged in the business of sending telegraphic communications from the County to any point within the state shall pay an annual license tax of one percent (1%) of the gross receipts from the sending of such telegrams and telegraphic communications during the preceding calendar year; excluding, however, business done between the County and points outside of the state.

D. *Water, heat, light, power and gas companies.* All persons furnishing water, heat, light, power in the County, except electric suppliers, gas utilities and suppliers as defined in Va. Code § 58.1-400.2 and pipeline distribution companies as defined in Va. Code § 58.1-2600 shall pay an annual license tax of one-half of one percent (0.5%) of the gross receipts from sales to the ultimate consumer in the County during the preceding calendar year. After December 31, 2000, the business license tax levied in this subsection shall not be imposed on pipeline distribution companies as defined in Va. Code § 58.1-2600 or on gas suppliers, gas utilities or electric suppliers as defined in Va. Code § 58.1-400.2, except as provide in Va. Code § 58.1-2901.D.
(Ord. No. 96-17, 12-7-96; Ord. No. 00-25, 10-21-00; Ord. No. 09-08, 4-28-09)

§ 11-71. Renting Residential and Commercial Property.

A. Every person in the business of renting or leasing houses, apartments, or other types of dwelling units, or land on which dwelling units are or will be located, whether acting for himself or through an agent, shall pay an annual license tax of twenty-eight cents (\$0.28) on each one hundred dollars (\$100.00) of gross receipts during the preceding calendar year:

1. The business of renting houses, apartments or other types of dwelling units means the renting of buildings or portions thereof, each of which is designed for residential occupancy as a single dwelling unit, but not including hotels or motels for which license taxes are otherwise required by this chapter.

2. "Dwelling unit" means a room or rooms connected together, with independent kitchen and sleeping facilities, in a dwelling house or apartment or other type of residential building, designed for occupancy by one (1) family for living purposes.

B. Every person engaged in the business of renting or leasing land or buildings or other improvements to land which is or will be used for professional, office, store, shop, business, meeting or any other commercial purpose of any nature, whether he acts for himself or through an agent, shall pay an annual license tax of forty-three cents (\$0.43) on each one hundred dollars (\$100.00) of the gross receipts from such business during the preceding calendar year.

C. This section applies to the renting or leasing of all or a portion of buildings or other improvements. It does not apply to the rental or leasing of hotels or motels, but it does apply to land on which such buildings or other improvements are located.
(Ord. No. 96-17, 12-7-96)

§ 11-72. Lodging.

Every person engaged in any of the following lodging businesses shall pay an annual license tax of thirty-six cents (\$0.36) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year:

Boarding house.
Campsite.
Hotel.
Lodging house.
Motel.
Tourist home/cabin.
Trailer park.
Travel trailer site.
Other lodging business.

(Ord. No. 96-17, 12-7-96; Ord. No. 09-10, 4-28-09, effective 1-1-10)

§§ 11-72.1--11-74. Reserved.

Editors Note: Former §§ 11-72.1 and 11-72.2 which pertained, respectively, to boarding and lodging houses and tourist homes and cabins, were repealed by Ord. No. 87-25, effective Jan. 1, 1988. The repealed provisions derived from Ord. Nos. 82-39, 83-29, 84-29, 84-33, 85-38 and 86-27.

Former § 11-73 was repealed and replaced by new § 11-79(B) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to money lenders and were amended on May 19, 1960, effective Jan. 1, 1961; June 3, 1967, effective Jan. 1, 1968; Dec. 19 and 27, 1973, effective Jan. 1, 1974.

Former § 11-74 was repealed and replaced by new § 11-84(L) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to suppliers of redeemable premium stamps and were amended on May 19, 1960, effective Jan. 1, 1961.

§ 11-75. Reserved.

Editors Note: Ord. No. 98-21, adopted June 20, 1998, repealed § 11-75, which pertained to CATV certificate holders.

§§ 11-76--11-80. Reserved.

Former § 11-76 was repealed and replaced by new § 11-84(M) by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The repealed provisions pertained to limits on travel campground taxes and were adopted

on June 4, 1977.

Section 11-77 was added by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The Section was designated as § 11-77.A and pertained to builders and developers. These provisions were deemed repealed by Ord. No. 83-29, adopted Oct. 15, 1983 and effective Jan. 1, 1984. See § 11-81 for similar provisions.

Section 11-79 was added by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The Section was designated as § 11-79.A., B., and pertained to loan agencies and money lenders. These provisions were deemed repealed by Ord. No. 83-29, adopted Oct. 15, 1983 and effective Jan. 1, 1984. See § 11-83 for similar provisions.

Section 11-80 was added by Ord. No. 82-39, adopted Sept. 25, 1982 and effective Jan. 1, 1983. The Section was designated as § 11-80.A.--E., and pertained to detectives and watchmen, pawnbrokers, ticket agencies, wall signs and billboards, and piano tuners. These provisions were deemed repealed by Ord. No. 83-29, adopted Oct. 15, 1983 and effective Jan. 1, 1984. See § 11-84(N)--(R) for similar provisions.

§ 11-81. Builders and Developers.

A. Every person engaging in any of the following business activities below on land or property owned, leased or otherwise controlled by such person, for purpose of eventual sale is a builder or developer:

1. Work on or in any building or structure requiring the use of paint, stone, brick, mortar, cement, wood, wallpaper, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead or other metal or any other building material;
2. Electrical work on or in any building or structure;
3. Paving or curbing on sidewalks or streets, public or private property requiring the use of asphalt, brick, stone, cement, wood or any composition;
4. Excavating earth, rock or material for foundations or any other purposes;
5. Subdividing tracts of land;
6. Constructing any sewer of stone, brick, concrete, terra cotta or other material;
7. Building, wrecking, repairing, remodeling, razing or demolishing any structures;
8. Moving any building;
9. Drilling, boring or digging a well.

B. Every builder or developer engaging in any of the activities listed above in subsection A in the County on land or property owned, leased or otherwise controlled by said person shall pay an annual license tax of sixteen cents (\$0.16) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year.

C. All builders and developers are required to submit to the Commissioner of the Revenue a roster of all subcontractors within thirty (30) days from date of issuance of building permit, listing name, address and type of work to be performed.
(Ord. No. 96-17, 12-7-96)

§ 11-82. Reserved.

§ 11-83. Money Lenders; Financial Services.

Every person engaging in any of the following financial service businesses shall pay an annual license tax of

thirty-six cents (\$0.36) for each one hundred dollars (\$100.00) of gross receipts from the business during the preceding calendar year. This section does not apply to banks and building and loan associations.

Money lender.
Industrial loan company.
Loan agency.
Loan or mortgage company.
Loan or mortgage broker.
Factor.
Financing accounts receivable.
Inventory financing.
Installment financing.
Chattel mortgage financing.
Consumer sales financing.
Buying installment receivables.
Other financial services.

(Ord. No. 96-17, 12-7-96)

Editors Note: Ordinance No. 87-25, effective Jan. 1, 1988, repealed former § 11-83 and enacted, in lieu thereof, a new § 11-83 as herein set forth. The repealed provisions pertained to small loan companies and other money lending occupations and derived from Ord. Nos. 83-29 and 85-38.

§ 11-84. Reserved.

Editors Note: Former § 11-84, which contained the general business license tax schedule, was repealed by Ord. No. 87-25, effective Jan. 1, 1988. The repealed provisions derived from Ord. Nos. 82-39, 83-29, 85-38 and 86-27.

§ 11-85. Reserved.

§ 11-86. Qualified Technology Businesses.

A. Every person engaged in a qualified new or expansion technology business as defined by Chapter 66 of the Arlington County Code shall pay an annual license tax based on the business size as follows derived from the business that enables it to qualify, under Chapter 66 of the Arlington County Code, as a qualified technology business, and from the retail sale, licensing or use by others of products or services that result from the qualified technology business.

B. Qualified businesses with between one (1) and four hundred ninety-nine (499) employees will pay eighteen cents (\$0.18) on each one hundred dollars (\$100.00) of its previous year's gross receipts.

C. Qualified businesses with between five hundred (500) and nine hundred ninety-nine (999) employees will pay fourteen cents (\$0.14) on each one hundred dollars (\$100.00) of its previous year's gross receipts.

D. Qualified businesses with more than one thousand (1,000) employees will pay ten cents (\$0.10) on each one hundred dollars (\$100.00) of its previous year's gross receipts.

E. The tax rate provided in this section shall apply to a taxpayer for no more than ten (10) calendar tax years, including any partial tax years.

(Ord. No. 00-2, 2-1-00, Ord. No. 06-01, 1-21-06; Ord. No. 07-11, 9-8-07; Ord. No. 14-02, 4-12-14)