

## LICENSE CATEGORIES AND RATE SHEET

### GROSS RECEIPT TAX RATES:

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

### FLAT TAX RATES:

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

## Adjustment for Previous Year

*For business begun 2021*

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

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

An attorney opens a practice in March of 2021. Estimated gross receipts for 2021 were \$210,000; actual gross receipts were \$180,000. The adjustment for previous year is the estimated gross less the actual gross times the professional rate of 0.20%. The resulting adjustment is a credit of \$60.00 to 2020 BPOL fees.

<b>2021 actual</b>	180,000
<b>2021 estimated</b>	210,000
<b>difference</b>	- 30,000
<b>professional rate</b>	0.20%
<b>Total credit due to Business Owner</b>	-60.00
<b>2022 Renewal Total Due</b>	300.00

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

A retail business opened February of 2021. Estimated 2021 gross receipts were \$110,000; actual gross receipts were \$120,000. The adjustment for previous year is the estimated gross less the actual gross times the retail rate of 0.10%. The resulting adjustment is a balance of \$10.00 to 2022 BPOL fees.

<b>2021 actual</b>	120,000
<b>2021 estimated</b>	110,000
<b>difference</b>	10,000
<b>retail rate</b>	0.10%
<b>Total adjusted balance due to Town of Leesburg</b>	10.00
<b>2022 Renewal Total Due</b>	130.00

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