



# TOWN OF SOUTH BOSTON, VIRGINIA

## B P O L TAX

**CONTRACTOR** - \$0.08 per hundred dollars of gross receipts. Minimum license \$30.00.

**RETAIL SALES** - \$0.10 per hundred dollars of gross receipts. Minimum license \$30.00

**FINANCIAL, PROFESSIONAL & REAL ESTATE SERVICES** - \$0.29 per hundred dollars of gross receipts. Minimum license \$30.00

**BUSINESS, REPAIR, PERSONAL, LAUNDRY, DRY CLEANERS, BONDSMAN, & COMMISSION MERCHANT SERVICES** - \$0.18 per hundred dollars of gross receipts. Minimum license \$30.00

**WHOLESALE MERCHANT** - \$0.10 per hundred dollars of gross purchases. Minimum license \$30.00

**PEDDLERS** - \$100 a day - \$500 per year.

**COIN OPERATED AMUSEMENT MACHINES** - \$200.00 license tax on operator with ten or more coin amusement machines or \$20.00 per machine when less than ten machines. In addition, gross receipts from the machines considered retail sales and are taxed as such.

### **LIQUOR BY THE DRINK**

50 - 100 Seats	\$200
101 - 150 Seats	\$350
151 and Over	\$500

Beer - On & Off Premises	\$75.00
Beer - Off Premises	\$50.00
Beer - On Premises	\$50.00
Beer - Wine - On & Off Premises	\$75.00
Beer - Wine - Off Premises	\$75.00
Beer - Wine - On Premises	\$75.00

For further information or forms, contact the Finance Office at 434-575-4210.