

LICENSE CATEGORIES AND TAX RATE SCHEDULE

The following schedule is used to compute tax (license fee). Please make checks payable to the Town of Round Hill.

Ordinance Section			Minimum Fee	Tax Rate per \$100 of Gross Receipts
21.21	Amusements			\$500 per event
21.23	Business Service Occupations		\$ 30.00	0.24
21.24	Personal Service Occupations		\$ 30.00	0.24
21.25	Contractors and Contracting		\$ 30.00	0.16
21.26	Hotels, motels, etc.		\$ 30.00	0.24
21.27	Professional, Specialized Occupations and Business		\$ 30.00	0.24
21.28	Rental by Owner		\$ 30.00	0.16
21.29	Repair Service Occupations		\$ 30.00	0.16
21.30	Retail Merchants		\$ 30.00	0.16
21.32	Wholesale Merchants		\$ 30.00	0.05
21.34	Money Lending		\$ 30.00	0.16
21.36	Merchants Placing Vending Machines			\$50 per machine
21.37	Fortune Tellers, Solicitors, etc.			\$500 Annually
21.39.1	Restaurants		\$ 30.00	0.24
21.39.2	Rental Company		\$ 30.00	0.16
21.39.3	Vendors/Craftsmen Selling @ Limited Community Events			\$10.00 per day per event

- Most businesses, including home-based businesses, operating in the Town of Round Hill are required to have a Business License. Business Licenses are valid for one calendar year (Jan 1 - Dec 31) and must be renewed each year.
- When receiving a new license, the business will pay the license tax for that year, based on the estimated gross receipts the business expects to receive through the end of the year.
- When renewing the license for the first time, the business will reconcile the estimated gross receipts with the actual gross receipts for the previous year. This reconciliation may result in additional taxes due or excess taxes paid. If excess taxes were paid, the business can choose to receive a refund or apply the excess to the next year's taxes.
- All subsequent renewals will be based on the prior year's gross receipts.