



# Caroline County

## Commissioner of the Revenue

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### Caroline County - Vendor License Application

Owner's Name\*: \_\_\_\_\_  
 Mailing Address\*: \_\_\_\_\_  
 City/State/Zip\*: \_\_\_\_\_

**-Please complete all required fields (\*)**  
**-Vendor license applications and payments are due before event to avoid a late payment penalty.**  
**-If you are DISPLAY ONLY, no fees apply.**

A OWNER/BUSINESS INFORMATION			
<input type="checkbox"/> Sole Proprietor		<input type="checkbox"/> Partnership	
<input type="checkbox"/> Corporation		<input type="checkbox"/> LLC	
<input type="checkbox"/> Other			
Business/Trade As Name*			Date Started
Physical Address*			
SSN*	Fed. ID #*	VA Sales Tax #	
Business Phone #*	Cell #*	Fax #	
Web Address		Event Title*	
Email		If you are <u>display only-NO retail sales</u> , please check box: <input type="checkbox"/>	
Business/Product Description*			
Alternate Contact Name*		Alt. Contact #*	
<input type="checkbox"/> VA Bazaar		<input type="checkbox"/> Meadow Event Park	
<input type="checkbox"/> State Fair		<input type="checkbox"/> Caroline County Fair Grounds	
<input type="checkbox"/> Other: _____			
Number of Booths in Service	General Retail Sales? <input type="checkbox"/> YES <input type="checkbox"/> NO	Food or Beverage Sales? <input type="checkbox"/> YES <input type="checkbox"/> NO	
File a VA consolidated tax report? <input type="checkbox"/> YES <input type="checkbox"/> NO	Exempt from Federal Taxes? <input type="checkbox"/> YES <input type="checkbox"/> NO	Exemption #	

**\*REPORTING OF VIRGINIA SALES TAX:** When reporting sales tax each month to the Department of Taxation, please use Caroline County's locality code **51033**. This information is used to allocate local sales revenue to Caroline County

B Gross Receipt and Payment Calculations	
1. Enter estimated yearly Gross Receipts for Caroline County only	\$
2. Category name	Itinerant Merchant
3. Rate	.0015
4. Net Tax (if #1 is < or = \$20,000 enter \$30.00) or (if #1 is > \$20,000 enter #1 X #3)	\$
5. Late Filing Penalty (10% of Net Tax, #4, or \$10, whichever is greater)	\$
6. Total Payment (#4 + #5) <b>*Make checks payable to Treasurer, Caroline County</b>	\$

**-Application and payment is due prior to event to avoid a Penalty**  
**-The \$30 minimum fee is non-refundable**  
**-If you are DISPLAY ONLY no fees apply**

**I hereby declare that the statements and figures given herein are true, complete and correct to the best of my knowledge and belief.**

Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Account #		
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Received Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ Issued Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ Check #: \_\_\_\_\_ Amount: \_\_\_\_\_

# State Code

## Chapter 37: License Taxes

### **§ 58.1-3703. Counties, cities and towns may impose local license taxes and fees; limitation of authority.**

A. The governing body of any county, city or town may charge a fee for issuing a license in an amount not to exceed \$100 for any locality with a population greater than 50,000, \$50 for any locality with a population of 25,000 but no more than 50,000 and \$30 for any locality with a population smaller than 25,000. For purposes of this section, population may be based on the most current final population estimates of the Weldon Cooper Center for Public Service of the University of Virginia. Such governing body may levy and provide for the assessment and collection of county, city or town license taxes on businesses, trades, professions, occupations and callings and upon the persons, firms and corporations engaged therein within the county, city or town subject to the limitations in (i) subsection C and (ii) subsection A of § 58.1-3706, provided such tax shall not be assessed and collected on any amount of gross receipts of each business upon which a license fee is charged. Any county, city or town with a population greater than 50,000 shall reduce the fee to an amount not to exceed \$50 by January 1, 2000. The ordinance imposing such license fees and levying such license taxes shall include the provisions of § 58.1-3703.1.

### **§ 58.1-3717. Peddlers; itinerant merchants.**

A. For the purpose of license taxation pursuant to § 58.1-3703, any person who shall carry from place to place any goods, wares or merchandise and offer to sell or barter the same, or actually sell or barter the same, shall be deemed to be a peddler.

B. For the purpose of license taxation pursuant to § 58.1-3703, the term "itinerant merchant" means any person who engages in, does, or transacts any temporary or transient business in any locality and who, for the purpose of carrying on such business, occupies any location for a period of less than one year.

C. Any tax imposed pursuant to § 58.1-3703 on peddlers and itinerant merchants shall not exceed \$500 per year. Dealers in precious metals shall be taxed at rates provided in § 58.1-3706.

D. This section shall not apply to a peddler at wholesale or to those who sell or offer for sale in person or by their employees ice, wood, charcoal, meats, milk, butter, eggs, poultry, game, vegetables, fruits or other family supplies of a perishable nature or farm products grown or produced by them and not purchased by them for sale. A dairyman who uses upon the streets of any city one or more vehicles may sell and deliver from his vehicles, milk, butter, cream and eggs in such city without procuring a peddler's license.

E. The local governing body imposing such tax may by ordinance designate the streets or other public places on or in which all licensed peddlers or itinerant merchants may sell or offer for sale their goods, wares or merchandise.

F. Any locality that requires a peddler or itinerant merchant to display its license at its vehicle or temporary place of business shall provide to the peddler or itinerant merchant a decal, sticker, or other adhesive label that satisfies such requirement.