



CUMBERLAND COUNTY
OFFICE OF THE COMMISSIONER OF THE REVENUE
P.O. Box 77 ~ Cumberland, Virginia 23040
(804) 492-4280 ~ Fax: (804) 492-3342
www.cumberlandcounty.virginia.gov

JULIE A. PHILLIPS
Master Commissioner

Effective July 1, 2014, every business located in Cumberland County will be required to obtain one of the following licenses:

- **Operating License:** A license issued to a business with gross receipts totaling \$10,000 or less. Although there is no fee associated with this license, all mandatory requirements listed below must be completed before issuance.
- **Business License:** Every business with gross receipts greater than \$10,000 is required to purchase a business license after completing the mandatory requirements listed below.

To apply for your license, please perform the following steps in the order in which they are presented.

1. Cumberland County Code §18-33(c) requires every person applying for a business license to ensure that the location for the business be properly zoned for its intended use by such business. Call or visit the Planning Department (804-492-3520) to find out if your business location is properly zoned for your business activities, especially if you intend to conduct business from your home. Office hours are M - F, 8:30 am - 4:30 pm.

2. Visit the Virginia State Corporation Commission website if you will be operating a business under an assumed or fictitious trade name. A trade name that includes the sole proprietors' last name does not need to be recorded. A trade name using only an individual's initials or any other fictitious name which differs from the actual sole proprietor, partnership, LLC, or corporate name must be recorded with the Virginia State Corporation Commission. Virginia Code §59.1-74 requires that the Commissioner of the Revenue's office must receive proof of recordation with Virginia State Corporation Commission before business license can be issued. A fee of \$10 must be paid at the time of application.

3. **CONTRACTORS ONLY:** Register with the State Board for Contractors, located at 9960 Mayland Drive, Richmond (804-367-8511, www.dpor.virginia.gov), if you:

- Accept individual contracts of \$1,000 or more; or
- Have total gross receipts in excess of \$150,000 during a 12-month period
 - Virginia Code 54.1-1111(B) requires that contractors in either of these categories must provide their State Board of Contractors registration number before a license may be issued.

4. **CONTRACTORS ONLY:** Complete a "Contractors Certification of Insuring Liability for Workers' Compensation in Virginia" **online filing** (www.workcomp.virginia.gov). Virginia Code §58.1-3714B(1) prohibits a county from issuing or reissuing a business license to a contractor who has not obtained or is not maintaining workers' compensation coverage for his employees, if such coverage is required. Questions regarding workers' compensation coverage requirements should be directed to the Workers' Compensation Commissioner at 1000 DMV Drive, Richmond, Virginia 23220 or by phone at (804) 205-3586.

5. Complete the Application for Cumberland County Business License and bring the documents listed on the back of this page to the Office of the Commissioner of the Revenue at One Courthouse Circle, Cumberland, Virginia 23040. Office hours are M - F, 8:30 am - 4:30

Cumberland County Business Application Checklist

The following list of paperwork is required prior to the issuance of a Cumberland County Business License. Please be sure to bring all applicable items with you when applying:

ALL APPLICANTS:

- New Business Questionnaire filed with the Planning and Zoning Department

- Certificate of Assumed or Fictitious Name form filed online or by mail with the State Corporation Commission (if applicable)
 - www.scc.virginia.gov

- Completed New Business License Application

- Payment (make checks payable to Treasurer, Cumberland County)

- State issued picture I.D.

CONTRACTORS ONLY:

- State Contractors License or Affidavit of Contractor

- Completed Workers' Compensation Filing

If you have any questions, please contact our office at (804) 492-4280.



CUMBERLAND COUNTY
DEPARTMENT OF PLANNING & ZONING
P.O. Box 110 ~ Cumberland, Virginia 23040
(804) 492-3520 ~ Fax: (804) 492-3697

NEW BUSINESS QUESTIONNAIRE FOR ZONING

Tax Map Number: _____

Zoned: _____

Acreege: _____

Name and current address of applicant:

Phone:

Structure(s) on property of business:

Business Name:

Nature of Business:

Please answer all questions:

1. Will the applicant be residing in the home?

Yes No

2. From the outside of the premises will it be obvious that a business is at the residence?

Yes No

3. Will there be employees coming to the home?

Yes No

4. Will there be customers coming to the home?

Yes No

I hereby certify that:

- I have the authority to complete the foregoing application,
- The statements are true and correct, and
- I understand if any changes are made to the use or structures of this property, additional review or permits may be required at that time.

Printed Name of Applicant or Authorized Agent

Signature of Applicant

Title of Applicant or Authorized Agent

Date

★ ★ FOR OFFICE USE ONLY ★ ★

Zoning Administrator

Date

No Zoning Permit is required.

Zoning Permit is required; see attached.



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Please Submit to the Following Address:

Commissioner of the Revenue
 One Courthouse Circle
 PO Box 77
 Cumberland, Virginia 23040

Make Checks Payable to:

Treasurer, Cumberland County

Office Use Only		Processed By:
License Number:	_____	
Date Received:	_____	
ID Verified:	<input type="checkbox"/> D.L. <input type="checkbox"/> Other ID#:	
Payment Received:	<input type="checkbox"/> Cash <input type="checkbox"/> Credit <input type="checkbox"/> Check # <input type="checkbox"/> N/A	

Part 1: Please complete all fields below

FEIN or SSN:	Jurisdiction:
Applicant Name:	Trading as Name:
Mailing Address:	Business Address:
City, State, Zip:	City, State, Zip:
Contact Phone #:	Business Phone #:
Email Address:	

Business Entity: Individual LLC Partnership Corporation

Nature of Business: _____ Business Start Date: _____

Part 1a: CONTRACTORS ONLY

State Board Contractors or Tradesman License Number:	A B C N/A	Expiration Date:
In what other localities do you have a business license? (attach copies)		

Part 2: Statement of Gross Receipts (Refer to back for definitions and rates)

<u>Oath:</u> I, the undersigned applicant, do swear (or affirm) that the foregoing figures and statements are true, full and correct to the best of my knowledge and belief.	Gross Receipts: (taken from top line of Schedule C) *Note: Corporate filers should use line 1A of Form 1120	\$ _____
	Rate: (from back)	_____ / 100
	Total Due: (\$30.00 Minimum)	\$ _____

 Printed Name of Applicant or Authorized Agent

 Signature

 Title of Applicant or Authorized Agent

 Date

IMPORTANT INFORMATION

LICENSE FEE AND TAX: (Cumberland County Code §18-40) Every person or business subject to licensure under this article, and whose annual gross receipts are more than \$10,000, shall be required to pay annually a license fee of \$30 or a license tax based on the rate below, whichever is greater.

1. **Who must file:** Any individual, partnership, corporation, LLC or others engaged in any business, profession or occupation in Cumberland County. There is no tax on businesses whose gross receipts are less than \$10,000. However, a license is required and gross receipts must be reported on ALL businesses for 2020.
2. **When to file:**
 - a. New businesses are required to have a license when beginning a business (within 30 days).
 - b. Yearly applications are due on or before March 1 of each year.
 - c. All delinquent Business License fees must be paid before a current license can be issued.
3. **Where to file:** Completed forms should be returned to the Commissioner of the Revenue, One Courthouse Circle, Cumberland, VA 23040. If you have questions regarding this application call 804-492-4280.
4. **Definition:** This license is based on a statement of the gross receipts. The term "Gross Receipts" shall include the receipts from all sales or services rendered or activities conducted within the county, both to persons within the county and outside the county.
5. **Special note to contractors:** All contractors doing business in Cumberland County are required to have a county license. Prior to issuance, proof of Workers Compensation filing must be provided. Exception: If situs is in another county in the state of Virginia, and you are licensed by your county, you are not required to have a Cumberland license, unless gross receipts exceed \$25,000.

BUSINESS LICENSE TAX RATES

TABLE A

TAX RATES FOR BUSINESSES OF \$10,000 (25,001 for Contractors) OR GREATER IN GROSS RECEIPTS

Builder-Developer, Contractor, Subcontractors, Retail Merchants, Financial Services, Repair Services, Personal & Business Services, Wholesale Merchants, Hotels, Motels, Tourist Homes and Cabins, Boarding Houses, Lodging Houses and Trailer Parks	\$0.05/\$100
Professional and Real Estate Services	\$0.10/\$100
Merchant-Placed Vending Machines, Junk & Secondhand Dealers	\$0.10/\$100
Utility	\$0.50/\$100
Amusement Machines:	Less than 10 \$25 each 10 or more \$200
All Other Businesses	\$0.36/100
Direct Sellers: Total annual sales in excess of \$4,000, \$0.20 per \$100 of total annual retail sales or \$0.05 per \$100 total annual wholesale sales, whichever is applicable	

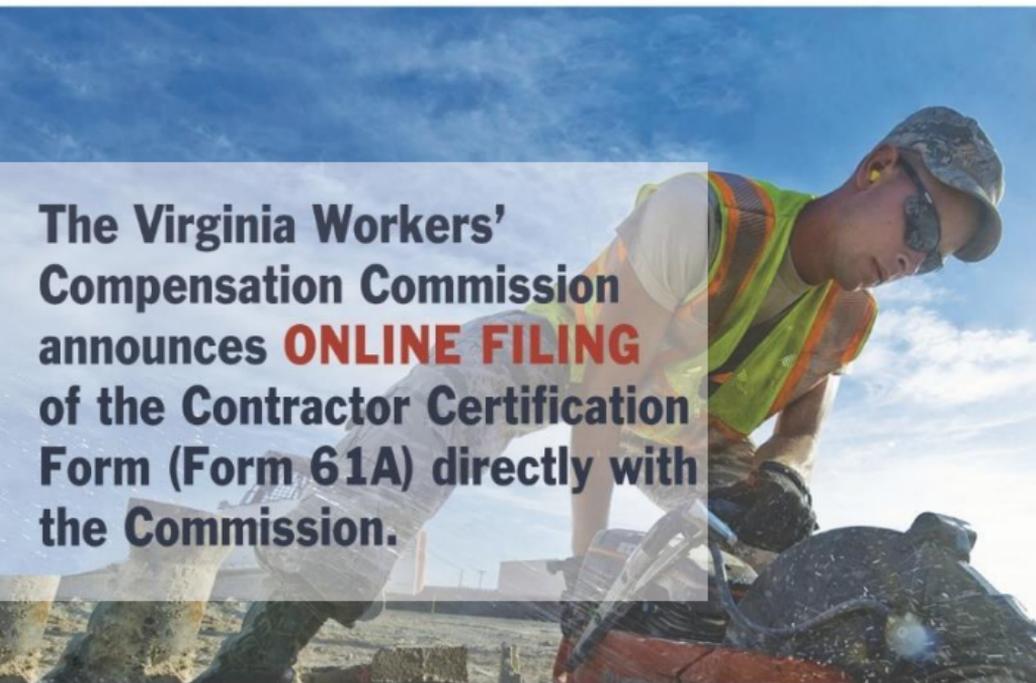
**TABLE B
FLAT FEE LICENSES**

Carnivals, Circuses & Speedways:	One-day performance	\$100
	Two Consecutive day events	\$500
	After two consecutive days, the tax for each additional day will be	\$250
Itinerant Merchants or Peddlers		\$25 per year
Photographer		\$30 per year
Savings Institutions or State-Chartered Credit Unions		\$50 per year
Industrial Loan Associations or Agricultural Credit Associations		\$500 per year
Dancehalls		\$600 per year
Fortune Tellers, Clairvoyants & Practitioners of Palmistry		\$1,000 per year
Permanent Coliseums, Arenas, or Auditoriums with Maximum Capacity in Excess of 10,000 Persons, Open to the Public:		\$1,000 per year
Massage Parlors		\$5,000 per year

Internal Use Only:

- | | |
|--|---|
| <input type="checkbox"/> Approved Zoning Permit | <input type="checkbox"/> Certificate of Assumed or Fictitious Name Form |
| <input type="checkbox"/> Worker's Comp Form Attached | <input type="checkbox"/> State Contractor's License or Affidavit of Contractor (circle one) |

ATTENTION CONTRACTORS!



The Virginia Workers' Compensation Commission announces **ONLINE FILING** of the Contractor Certification Form (Form 61A) directly with the Commission.

FOLLOW THESE EASY STEPS

- Go to www.workcomp.virginia.gov
- Locate and complete the Online Contractor Certification Form (Form 61A)
- Submit the form and print, save, or download your acknowledgment of compliance
- Submit a copy or enter the acknowledgment number as evidence of compliance to the business licensing authority when applying for, or renewing your business license

Paper filings will still be accepted. These are manually processed and your acknowledgment returned by mail.

You must have your acknowledgment in order to secure your business license or renewal.

TAKE ADVANTAGE OF THIS NEW EASY FILING PROCESS!



QUESTIONS?

Contact the VWC Insurance Department
vwcinsurance@workcomp.virginia.gov
(804) 205-3586

State Contractors License

Class A contractors perform or manage construction, removal, repair, or improvements when (i) the total value referred to in a single contract or project is \$120,000 or more, or (ii) the total value of all such construction, removal, repair, or improvements undertaken by such person within any twelve-month period is \$750,000 or more. (Initial License Fee of \$385)

Class B contractors perform or manage construction, removal, repair, or improvements when (i) the total value referred to in a single contract or project is \$10,000 or more, but less than \$120,000, or (ii) the total value of all such construction, removal, repair, or improvements undertaken by such person within any twelve-month period is \$150,000 or more, but less than \$750,000. (Initial License Fee of \$370)

Class C contractors perform or manage construction, removal, repair, or improvements when (i) the total value referred to in a single contract or project is over \$1,000 but no more than \$10,000, or (ii) the total value of all such construction, removal, repair, or improvements undertaken by such person within any twelve-month period is no more than \$150,000. (Initial License Fee of \$235)

DID YOU KNOW...Unlicensed Contracting is Illegal

You may be in violation of state law prohibiting illegal contracting – which includes painting, home improvement, roofing, etc. without a state license.

Even if you possess a local business license, in most cases you are also required to hold a state license from the Virginia Board of Contractors.

DON'T RISK IT! Contact the Department of Professional and Occupational Regulation (DPOR) to find out how to comply with the law.

BOARD FOR CONTRACTORS: (804) 367-8511

www.dpor.state.va.us

IMPORTANT: For details concerning State Contractors License, please review the *Board for Contractors Regulations*.

Effective 01/01/2014, license fees subject to change per DPOR standards.