



## City of Hampton, Virginia

### Ordinance - Coded

22 Lincoln Street  
Hampton, VA 23669  
[www.hampton.gov](http://www.hampton.gov)

File Number: 10-0192

Enactment Number: 10-0010

**Ordinance To Amend And Reenact Chapter 18.1 “Licenses”, Article II. “Classifications Of Business”, Division 1 “Generally”, Section 18.1-31 “Rates For License Tax And License Fee” Of The Code Of The City of Hampton, Virginia To Increase The Fee Imposed From \$30 To \$50.**

BE IT ORDAINED by the Council of the City of Hampton, Virginia, that the Code of the City of Hampton, Virginia, be amended to read as follows:

Sec. 18.1-31. – Rates for license tax and license fee.

Every person required to purchase a business license by chapter 18.1 of the Code of the City of Hampton and chapter 37 of title 58.1 of the Code of Virginia (Code of Virginia, § 58.1-3700 et seq.) shall pay the following license fees and taxes, as applicable, unless specifically provided otherwise by ordinance or other law:

- (1) Every such person or business with gross receipts of one hundred thousand dollars (\$100,000.00) or less shall pay an annual fee of fifty dollars (\$50.00) for the issuance of a business license.
- (2) Every such person or business with gross receipts of greater than one hundred thousand dollars (\$100,000.00) during the preceding calendar year shall be assessed and required to pay an annual license tax on all gross receipts includible as provided by this chapter, at the rate set forth in this chapter for each different license classification, except as may be otherwise provided in §§ 58.1-3712, 58.1-3712.1, 58.1-3713, 58.1-3716, 58.1-3717, 58.1-3719.1, 58.1-3727, 58.1-3731 of the Code of Virginia.

State law reference—Authority, Code of Virginia, § 58.1-3703.

Adopted at the regular meeting of the City Council of the City of Hampton, Virginia held on May 12, 2010.

This ordinance shall be effective and the charges applied to billings made by the City of Hampton, Virginia on and after January 1, 2011.

**Signed by** \_\_\_\_\_  
Molly Joseph Ward, Mayor

**Date** \_\_\_\_\_

**Attested by** \_\_\_\_\_  
Katherine K. Glass  
Clerk of the Council

**Date** \_\_\_\_\_