



City of Hampton, Virginia

Ordinance - Coded

22 Lincoln Street
Hampton, VA 23669
www.hampton.gov

File Number: 12-0019

Enactment Number: 12-0003

Ordinance to amend and reenact Chapter 18.1 “Licenses”, of the Code of the City of Hampton, Article I, “In General”, Section 18.1-5 “General duties of commissioner of the revenue under chapter” to aid in the enforcement of the business license ordinance by stating that a business license is valid for the operation of the business only at the location noted on the license.

Sec. 18.1-5. - General duties of commissioner of the revenue under chapter.

(a) It shall be the duty of the commissioner of the revenue to require all persons prosecuting any business, employment or profession for which a license is required by this chapter to procure such license and pay the license tax therefor. The license shall be valid only for the location specified and shall expire immediately if the business ceases to operate at that location. Should any license tax not be paid, the commissioner of the revenue shall prosecute for such violation.

(b) The commissioner of the revenue, in performing the duties of such office, shall have authority to require any person or entity doing business in the city to furnish information concerning subcontractors to whom any part of a contract is sublet. The information shall include, but is not limited to, a list of the names and addresses of each subcontractor, and the amount of each subcontract.

(c) The commissioner of the revenue is authorized to determine the construction or application of any doubtful or disputed provisions of this chapter. Such determination shall be subject to judicial review and the appeal process promulgated by the Virginia Department of Taxation, as provided by law.

(d) In every case in which a license tax is imposed by the state on any business, employment or profession not specifically mentioned in this chapter, a city license tax equal to the amount of the state tax is hereby imposed for the privilege of conducting such business, employment or profession in the city.

(e) Any taxpayer may request a written ruling regarding the application of the tax to a specific situation from the assessor. Any person requesting such a ruling must provide all the relevant facts for the situation and may present a rationale for the basis of an interpretation of the law most favorable to the taxpayer. Any misrepresentation or change in the applicable law or the factual situation as presented in the ruling request shall invalidate any such ruling issued. A written ruling may be revoked or amended prospectively if (i) there is a change in the law, a court decision, or (ii) the assessor notifies the taxpayer of a change in the policy or interpretation upon which the ruling was based. However any person who acts on a written ruling which later becomes invalid

shall be deemed to have acted in good faith during the period in which such ruling was in effect.

(f) As one (1) of the means of ascertaining the amount of any license tax due under this chapter, the commissioner of the revenue, any duly sworn deputy, or attorney for the commissioner of the revenue, may propound interrogatories to an applicant for a license and use such other evidence as he may procure. Such interrogatories shall be answered under oath. It shall be unlawful for any applicant to refuse to answer such interrogatories under oath.

(Ord. No. 1172, 10-9-96; Ord. No. 1461, 1-14-07)

Adopted at the regular meeting of the City Council of the City of Hampton, Virginia held on January 11, 2012.

Signed by _____ **Date** _____
Molly Joseph Ward, Mayor

Attested by _____ **Date** _____
Katherine K. Glass, CMC
Clerk of the Council