

- R. AN ORDINANCE TO AMEND AND REENACT SECTIONS 36-126.20, 36-126.22, 36-126.26, Sec. 36-126.28, 36-126.30, 36-126.32 AND 36-126.43 OF THE CODE OF THE CITY OF LYNCHBURG, 1981, THE AMENDED SECTION RELATING TO THE CITY'S BUSINESS AND PROFESSIONAL LICENSES.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LYNCHBURG:

1. That Sections 36-126.20, 36-126.22, 36-126.26, Sec. 36-126.28, 36-126.30, 36-126.32 and 36-126.43 of the Code of the City of Lynchburg, 1981, be and the same are hereby amended and reenacted as follows:

Sec. 36-126.20. - Generally.

In order to promote and encourage the development and growth of small businesses and professions within the city, effective on ~~January 1, 1997~~ January 1, 2017, for the calendar year beginning ~~January 1, 1997~~ January 1, 2017 and ending ~~December 31, 1997~~ December 31, 2017, and for each calendar year thereafter, unless otherwise changed by city council, the following provisions shall apply to small businesses and professions.

- (1) Any business or profession whose gross receipts, wholesale sales, purchases for the business or commission sales for the preceding calendar year are \$10,000.00 or less ~~shall not be required to purchase a license from the city is not subject to the business and professional licensing requirements of this chapter. Each business or profession must still file the necessary forms with the commissioner of the revenue and obtain a no fee license from the city.~~
- (2) Any business or profession whose gross receipts, wholesale sales, purchases for the business or commission sales for the preceding calendar year are between \$10,001.00 and \$50,000.00 shall pay an annual license tax of \$30.00.
- (3) Any business or profession whose gross receipts, wholesale sales, purchases for the business or commission sales for the preceding calendar year are between \$50,001.00 and \$100,000.00 shall pay an annual license tax of \$50.00.
- ~~(4)~~ (4) Any business or profession whose gross receipts, wholesale sales, purchases for the business or commission sales for the preceding calendar year are between \$100,001.00 and \$150,000.00 shall pay an annual license tax of \$160.00.
- ~~(4)~~ (5) Any business or profession whose gross receipts, wholesale sales, purchases for the business or commission sales for the preceding calendar year are in excess of ~~\$100,000.00~~ \$150,000.00 shall obtain a business license in accordance with the provisions of this article.

Sec. 36-126.22. - Retail merchants—Rate and classifications.

- (a) Every person engaged in the business as a retailer or retail merchant, huckster, peddler, or direct seller as defined in section 36-126.21, shall pay an annual license

tax of \$0.20 per each \$100.00 of gross receipts from such business during the preceding year when such gross receipts exceed ~~\$100,000.00~~ \$150,000.00.

- (b) Retailer or retail merchant generally includes, but is not limited to, the following occupations, businesses or trades:

Antique show

Automobile

Craft show

Flea market

Gasoline and petroleum product

Merchandise through vending machines

Prepared food

Publisher directory

Restaurant

Short term rental

All other retail sales

Sec. 36-126.26. - Wholesale merchants—Rate.

Every person engaged in the business of a wholesale merchant or wholesale peddler shall pay for the privilege of conducting such business in the city an annual license tax of \$20.00 plus \$0.28 for each \$100.00 of gross purchases for the business during the preceding year when the gross purchases of such business exceeds ~~\$100,000.00~~ \$150,000.00.

Sec. 36-126.28. - Financial, real estate and professional services—Rate and classifications.

- (a) Every person engaged in the business of financial, real estate or professional services shall pay an annual license tax of \$0.58 for each \$100.00 of gross receipts from such business during the preceding year when such gross receipts exceed ~~\$100,000.00~~ \$150,000.00.

- (b) Financial, real estate and professional services generally include, but is not limited to, the following businesses and services:

Accountant

Architect

Attorney

Broker
Chiropractor
CPA
Dealer in installment paper
Dentist
Doctor
Engineer
Medical services
Mental health therapist
Mortgage company
Optometrist
Physical therapist
Professional consultant
Psychological
Real estate agent
Real estate appraiser
Respiratory therapist
Small loan
Veterinarian
All other financial, real estate and professional services

Sec. 36-126.30. - Contractors—Rate.

Every person engaging or conducting business as a contractor, and persons constructing for their own account for sale shall pay an annual license tax of \$0.16 for every \$100.00 of gross receipts for such business during the preceding year when such gross receipts exceed ~~\$100,000.00~~ \$150,000.00.

Sec. 36-126.32. - Repair, personal, business and other services—Rate and classifications.

(a) Every person engaging in a repair, personal, business service or any other service, including commission merchants, not specifically listed in this section shall pay an annual license tax of \$0.36 for each \$100.00 of gross receipts from such business during the preceding year when such gross receipts exceed ~~\$100,000.00~~ \$150,000.00.

(b) Repair, personal, business, and other services generally include but are not limited to the following services:

Adult care

Advertising agency

Amusement machines

Animal grooming

Appraiser

Auctioneer

Audio visual production

Auto detailing

Auto rental

Auto repair

Barber

Beauty school

Beauty shop

Billboard

Bondsman

Booking agent

Bookkeeper

Bowling alley

Broker (other than real estate or financial)

Business service

Business school

Calibrating service

Car wash

Cemetery miscellaneous service

Child care attendant/school
Cleaning service
Cleaning and pressing
Coin laundry
Collection agent
Commercial artist
Commercial recreation center
Computer programming
Consultant
Cosmetic business
Counseling
Court reporter
Cover charge
Dance school
Data service
Delivery service
Desk top publishing
Detective
Diet school
Disc jockey
Discount club
Driving school
Duplicating
Electrologist
Employment agency
Engraving
Entertainment
Exercise establishment
Florist service

Framing
Golf course
Graphics
Healthcare service
Homecare service
Hospitals
Hotel
Housing inspector
Identification service
Installation service
Insurance adjuster
Interior decorator
Investigator
Janitorial service
Karate school
Kennels
Laboratory
Landscaping
Laundry
Lawn care
Leasing
Leasing cars
Limousine service
Linen supply
Loan broker
Lodging house
Mail service
Manicurist
Massage therapist

Mediator
Miniature golf
Miscellaneous service
Mobile cleaning service
Movie theaters
Music instructor
Nursing/retirement home
Orthopedic lab
Parking lot
Party management
Pawnbroker
Payroll service
Pest control
Photographer
Pool management
Pool and billiards
Promoter
Property management
Publisher
Referral service
Rental service
Repair service
Research service
Secretarial service
Security service
Sign painter
Sitter service
Skating rink
Small animal hospital

Storage
Tailor/seamstress
Tanning salon
Tax service
Taxicab
Teacher/instructor
Telemarketing
Telephone answering service
Temporary help
Tennis court
Therapeutic massage
Tour and guide service
Towing
Training service
Translator
Transfer and hauling
Travel agency
Tree surgeon/removal
Tutoring service
Undertaker
U V coating
Vehicle rental
Video recording
Word processing
Writing/typing service

Sec. 36-126.43. - Mail order warehouse distribution center.

Every person conducting or engaging in the business of a mail order warehouse distribution center in the city shall pay an annual license tax based upon the following when gross receipts exceed ~~\$100,000.00~~ \$150,000.00:

- (1) For the first ~~\$20,000,000.00~~ of gross receipts in such business during the preceding year, the sum of \$0.20 for each \$100.00 of such gross receipts.
- (2) For the next ~~\$20,000,000.00~~ of gross receipts in such business during the preceding year, the sum of \$0.04 for each \$100.00 of such gross receipts.
- (3) For all gross receipts in excess of ~~\$40,000,000.00~~ in such business during the preceding year, no annual license tax shall be assessed.

2. That this ordinance shall become effective upon its adoption.

Adopted: May 10, 2016

Certified: _____
Clerk of Council

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