

**Fee Schedule for Emerging Businesses**

Annual gross receipts of \$0.00 up to and including \$50,000.00	\$30.00
Annual gross receipts of \$50,000 up to and including \$100,000.00	\$50.00

**Annual Gross Receipts over \$100,000.00 per year use the following rate schedule:**

BUILDERS & DEVELOPERS (WHOLESALE, GROSS PURCHASE)	\$ .05 PER \$100 OF GROSS RECEIPTS
BUSINESS & PERSONAL SERVICES	\$ .21 PER \$100 OF GROSS RECEIPTS
CONTRACTORS	\$ .13 PER \$100 OF GROSS RECEIPTS
HOTEL AND MOTELS	\$ .26 PER \$100 OF GROSS RECEIPTS
PROFESSIONAL, SPECIALIZED OCCUPATION	\$ .40 PER \$100 OF GROSS RECEIPTS
REPAIRS, SERVICE, RETAIL, MERCHANTS, RESTAURANTS & DELI	\$ .13 PER \$100 OF GROSS RECEIPTS
MONEY LENDERS	\$ .20 PER \$100 OF GROSS RECEIPTS
TELEPHONE	\$1/2 OF 1 PERCENT OF GROSS RECEIPTS
LEASING RENTING (NO INVENTORY)	\$ .05 PER \$100.00 OF GROSS RECEIPTS
COIN OPERATED MACHINES	\$200.00 FOR 10 OR MORE MACHINES \$20.00 PER MACHINE IF LESS THAN 10 \$.36 PER \$100.00 OF GROSS RECEIPTS RECEIVED, <u>WHICHEVER IS HIGHER.</u>

**ALCOHOL BEVERAGES**

WHOLESALE BEER	\$25.00
RETAIL ON PREMISE BEER	\$37.50
RETAIL OFF PREMISE BEER/WINE	\$37.50
RETAIL ON PREMISE BEER FOR HOTEL, MOTEL RESTAURANT OR CLUB	\$25.00
BANQUET LICENSE	\$5.00/DAY

**LICENSE TAX CALCULATIONS:**

**MIXED BEVERAGE LICENSE SEATING CAPACITY**

50-100	\$200.00 PER ANNUM
101-150	\$350.00 PER ANNUM
151 OR MORE	\$500 PER ANNUM

For business license categories not listed above, please contact us at (703)787-7358 or via email at [revenue@herndon-va.gov](mailto:revenue@herndon-va.gov)