

KING GEORGE COUNTY BUSINESS TAX CLASSIFICATIONS

<u>CODE</u>	<u>SECTION</u>	<u>BASIS – MINIMUM TAX:</u> <u>\$25.00</u>
1.15	AMUSEMENT: (GROSS RECEIPTS x .0010 = Tax Due)	\$2,500 To \$25,000 Gross Receipts
1.17	BUSINESS SERVICE OCCUPATION: (GROSS RECEIPTS x .0010 = Tax Due)	\$2,500 To \$25,000 Gross Receipts
1.18	PERSONAL SERVICE OCCUPATION: (GROSS RECEIPTS x .0010 = Tax Due)	\$2,500 To \$25,000 Gross Receipts
1.19	CONTRACTORS & CONTRACTING: (GROSS RECEIPTS x .0012= Tax Due)	\$2,500 To \$21,000 Gross Receipts
1.20	HOTELS & MOTELS: (GROSS RECEIPTS x .0010 = Tax Due)	\$2,500 To \$25,000 Gross Receipts
1.21	PROFESSIONALS: (GROSS RECEIPTS x .0025 = Tax Due)	\$2,500 To \$10,000 Gross Receipts
1.22	RENTING: (GROSS RECEIPTS x .0010 = Tax Due)	\$2,500 To \$25,000 Gross Receipts
1.23	REPAIR SERVICE: (GROSS RECEIPTS x .0010 = Tax Due)	\$2,500 To \$25,000 Gross Receipts
1.24	RETAIL MERCHANTS: (GROSS RECEIPTS x .0010 = Tax Due) ***LESS VA GAS TAX & FEDERAL EXCISE TAX***	\$2,500 To \$25,000 Gross Receipts
1.25	RETAIL & WHOLESALE MERCHANT: (GROSS RECEIPTS x .0010 = Tax Due)	\$2,500 To \$25,000 Gross Receipts
1.26	WHOLESALE MERCHANT: (GROSS RECEIPTS x .0005 = Tax Due)	5 Cents Per \$100.00 of Gross Rec.
1.29	MERCHANTS PLACING VENDING MACHINES: (GROSS RECEIPTS x .0010 = Tax Due)	\$2,500 To \$25,000 Gross Receipts
1.30	PUBLIC SERVICE (Exceptions: Electric and Water Companies)	5 Cents Per \$100.00 of Gross Rec.
1.35	PEDDLERS & INTINERANT MERCHANTS	\$500.00 Per Year