



## Contractor's Business License Application Checklist

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A business license application is required for every local contractor, and for out-of-town contractors performing more than \$25,000 work in the County in a calendar year. Complete application must be submitted, and all James City County tax bills paid, before permits may be pulled or work begins. **Incomplete application packages will not be accepted.**

- Completed, signed business license application; should include reasonable estimate of first year's total gross receipts.
- If a corporation, LLC, or partnership: copy of Virginia State Corporation Commission (SCC) Certificate.
- Copy of valid Virginia Class A, B, or C Contractor's License. Name on Contractor's License must exactly match name of application and SCC Certificate; no exceptions.
- Copy of Acknowledgement of Compliance from the Virginia Workers Compensation Commission Insurance Department ([www.workcomp.virginia.gov](http://www.workcomp.virginia.gov)); no exceptions. *Do not send copies of insurance certificates.*
- If using a name other than that of self or corporation: Fictitious name must be filed with Virginia's State Corporation Commission ([www.scc.virginia.gov](http://www.scc.virginia.gov)) and a copy included with your business license application package
- If a local contractor with no regular commercial location: completed and signed Home Occupation form.

**IMPORTANT:**

Once you open a business license account, you must either renew it every year or close it by sending written notice to: Commissioner of the Revenue, P.O. Box 283, Williamsburg VA 23187.

**FAILURE TO DO SO WILL RESULT IN ADMINISTRATIVE ASSESSMENT OF BUSINESS TAXES AND COULD RESULT IN COLLECTIONS ACTIVITY.**

Useful Phone Numbers:

Business License Inspector (licensing, assessment, adjustments)	757-253-6698
Treasurer (account balance, payment, collections)	757-253-6705
Codes Compliance (permits)	757-259-4028
State Board for Contractors (state licensing)	804-367-8511
State Corporation Commission (corporate/LLC registration)	804-371-9733
VWC Insurance Department	804-205-3586

Mailing Address: P.O. Box 283, Williamsburg, VA 23187

Street Address: 101 Mounts Bay Road, Bldg. B, Williamsburg VA 23185

Forms available at <http://www.jamescitycountyva.gov/456/Forms>

## CONTRACTOR BUSINESS LICENSE TAXES AND FEES

Each calendar year's BPOL tax is based on the prior year's gross receipts, except for the first year, which is based on itself. When you apply for a license, you will be asked to provide a good faith estimate of your first year's gross receipts, and pay an estimated tax. This estimate will be corrected to actual in your second year. The first year is the only year you will be asked for an estimate. **Write the amount you expect to actually receive in the calendar year, not the whole contract amount, as your estimated gross receipts.**

**LOCAL CONTRACTORS:** Once you open an account with James City County, you **MUST** renew every year, even if no tax is due. Your account will stay open, and be subject to assessments, until you close it in writing with the Commissioner of the Revenue. **Local home-based business should NOT send payment with initial application; you will be invoiced.**

Special flat fees are offered to small businesses whose entire gross receipts are below \$100,000:

\$0 to \$3,999.99	No charge (except first year – minimum \$30)
\$4,000 to \$49,999.99	\$30
\$50,000 to \$99,999.99	\$50

Otherwise, your entire gross receipts will be taxed at 16 cents per hundred dollars gross receipts.

**OUT OF TOWN CONTRACTORS:** Once you open an account with James City County, you **MUST** renew with us every year, even if no tax is due. Your account will stay open, and be subject to assessments, until you close it in writing with the Commissioner of the Revenue.

If the gross receipts of a non-JCC contractor for work in James City are under \$25,000, you are eligible for a no-charge license. Report those gross receipts to your home locality. However, you must still complete, sign and return the renewal form with required documents.

\$25,000 to \$49,999.99	\$30
\$50,000 to \$99,999.99	\$50

Otherwise, your entire gross receipts will be taxed at 16 cents per hundred dollars gross receipts.

**RENEWALS:** Once your business has applied for a license and has an account with James City County, you are required either to renew it annually or close it in writing. All contractors must report their gross receipts to this office annually, even if they fall below the taxation threshold. **IMPORTANT:** Failure of any registered business to file the required annual return will result in estimated assessments that are subject to collections.

Every registered business is sent a BPOL renewal form in early January. **The completed, signed hardcopy plus complete payment must be postmarked or delivered by March 1<sup>st</sup> or sooner annually.** *We do not presently offer online filing of BPOL returns.*

*Reference: Code of Virginia 58.1 Chapter 37; Code of James City County Chapter 12*