

# Article VII. – License Tax

## CHAPTER 58 – TAXATION

### DIVISION 1. – GENERALLY

Secs. 58-326–58-345. – Reserved.

### DIVISION 2. – UTILITY COMPANIES

#### **Sec. 58-346. – Definitions.**

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Gross receipts means the gross receipts derived from business within the county included in the total gross receipts utilized by the state corporation commission in making assessments under Code of Virginia, § 58.1-2633. Gross receipts shall be ascertained as of December 31 of each year, and the tax for the current calendar year shall be based on receipts for the preceding calendar year.

*(Ord. of 5-12-1981)*

#### **Sec. 58-347. – Levied.**

For each and every year, beginning on January 1 and ending on the following December 31, until otherwise changed, there is levied upon any telephone or telegraph company, as defined by Code of Virginia, § 58.1-2600 et seq., and upon every corporation providing heat, light and power within the county, as defined by Code of Virginia, § 58.1-2600 et seq., for the

privilege of doing business within the county, a license tax equal to one-half of one percent of the gross receipts derived from such business in the county.

*(Ord. of 5-12-1981)*

**Sec. 58-348. – Assessment; due date; penalty for failure to pay.**

(a) The tax due under this division shall be assessed on January 1 of each calendar year.

(b) The tax assessed under this division shall be due and payable to the county treasurer on or before June 1 following the date on which the taxes are assessed.

(c) Any person failing to pay such taxes into the county treasury within the time prescribed in this division shall incur a penalty as provided by Code of Virginia, § 58.1-3915, and interest, as provided by Code of Virginia, § 58.1-3918.

*(Ord. of 5-12-1981)*

**Secs. 58-349–58-380. – Reserved.**