



ROBERT S. WERTZ, JR.
COMMISSIONER

COMMONWEALTH OF VIRGINIA

COUNTY OF LOUDOUN
OFFICE OF THE COMMISSIONER OF THE REVENUE

P.O. Box 8000
Leesburg, VA 20177-9804
(703) 777-0260
Fax (703) 777-0263
www.loudoun.gov/cor



JULIE L. ROHRBAUGH
CHIEF DEPUTY

Tax Information for Special Event Organizers and Vendors

Requirements

There are several requirements a special events organizer or vendor may be required to meet when hosting an event in Loudoun County. According to the Codified Ordinances of the County of Loudoun, Virginia 840.035, a special events organizer shall:

(a) File with the Commissioner of the Revenue at least fourteen (14) days prior to the proposed start of each Special Event a list of all Special Event Itinerant Vendors to whom a space, booth or other area has been leased or assigned for the purpose of operating a temporary business or sales activity during the Special Event.

(b) Advise each Special Event Itinerant Vendor of their responsibility for collecting Virginia sales and use taxes on all transactions, and that sales tax forms may be obtained from the Commissioner of the Revenue's Office.
(Ord. 04-13. Passed 10-12-04.)

Special Event Vendors may be required to register for a Loudoun County Business License if the event is not held in one of Loudoun's seven incorporated towns. More information about Loudoun's local taxes can be found on the Commissioner's website at www.loudoun.gov/cor.

Registration and Remittal for Virginia Retail Sales and Use Tax

If you participate in three (3) or fewer events per year, you may use VA Form [ST-50](#) as a Certificate of Registration and as the remittal form for collected retail sales tax. You can obtain a ST-50 by using the link above, by contacting the Virginia Department of Taxation, or by contacting our office at (703) 777-0260.

If you participate in more than three (3) events per year or have year round presence in Virginia, you are considered permanent registrants and should first [Register Online](#) or submit a registration VA Form [R-1](#) to the Virginia Department of Taxation. Permanent registrants must remit retail sales tax by using the appropriate VA Form [ST-9](#).

*Sales conducted at your event should be attributed to Loudoun by using **Locality Code 51107** or by selecting 'Loudoun – 51107' for the 'Locality Name' field on the online form.*

Contact Information

All questions regarding registration and remittance of the retail sales tax should be directed to the Virginia Department of Taxation at (804) 367-8037 or online at www.tax.virginia.gov.

Questions regarding BPOL, local taxes, and special events should be directed to the Compliance Division of the Office of the Commissioner of the Revenue at (703) 777-0400 or via email at compliance@loudoun.gov.

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ROSTER OF SPECIAL EVENT VENDORS



Event Organizer

Contact Name and Phone #

Event Address/Location

Commissioner of the Revenue
County of Loudoun
Compliance Division
PO BOX 8000
LEESBURG, VA 20177-9804
(703) 777-0400
compliance@loudoun.gov

Vendor	Telephone #	Address	Type of Vendor i.e: Food, Retail, etc.	Is Vendor for Supplies <i>Only</i> (No Labor and/or Sales)? Yes or No
Owner/Contact	Office Use			
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				

Vendor	Telephone #	Address	Type of Vendor i.e: Food, Retail, etc.	Is Vendor for Supplies <i>Only</i> (No Labor and/or Sales)? Yes or No
Owner/Contact	Office Use			

Please return this form to the Office of the Commissioner of the Revenue via mail, email, or fax no later than two weeks before your event date.



2015 Loudoun County Business Tax Declaration

ROBERT S. WERTZ, JR.
Commissioner of the Revenue
(703) 777-0260 Fax (703) 777-0263

1 Harrison St., SE 1st Floor, PO Box 8000
Leesburg, Virginia 20177-9804
www.loudoun.gov/cor



Submit this form to register for Business Professional and Occupational License and/or Business Tangible Personal Property Taxes.

Owner / Corporate Name:		Registered Trade Name:	
Type of Ownership: <i>Check One</i> Sole Proprietor Partnership Corporation Public Service Corp. Trade Assoc. Business Trust Single Member LLC LLC Charitable Organizations, <i>attach IRS Determination Letter</i>		Business Activity: <i>Attach additional sheets if necessary</i>	
Owner / Corporate Address:			
Mailing Address:			
Physical Business Location:			
Owner Phone #:		Business Location: <i>Check One</i> Commercial in County Other Location in County Home-Based in County Out of County Out of State	
Business Phone #:		Date business began or will begin in Loudoun County: Date business property was or will be first located in Loudoun County:	
May we share your business information (owner name, trade name, license classification, mailing address, physical business location and business telephone number) with other agencies, organizations, or businesses? YES NO			
Social Security #:		Email:	
Federal Employer ID #:		Web Site:	
VA Retail Sales Tax #:		Fax #:	
If this declaration is for a lodging establishment, enter: # of Rooms: Maximum # of Guests:		If this declaration is for coin-operated machines, enter: # of Machines in Loudoun County:	
Leased Property Information (If your Loudoun County location is leased, provide the following.)			
Owner of Leased Premises:			
Property Manager:		Manager Phone #:	
Manager Address:			
Building Trades Contractors (If your business is registered with the VA Dept. of Professional and Occupational Regulation, provide a copy of the current state license. Also, complete the following information and return a VWC Form 61-A, Contractor's Certification of Insuring Liability for Worker's Compensation in Virginia. A local business license cannot be issued without a completed Form 61-A and confirmation of DPOR registration.)			
VA Contractor #:		Job Site Address:	

Gross Receipts Information (Wholesalers, report Gross Purchases instead of Gross Receipts.)	
If your business operated in Loudoun County in 2014, enter: 2014 Actual Gross Receipts: \$	If your business began or will begin in Loudoun County in 2015, enter: 2015 Estimated Gross Receipts: \$

In the event you are liable for business license tax, a bill will be sent to you by the Treasurer's Office. Please contact our Business Tax Division if you wish to remit payment along with the form.

Please note that all registrants for local tax assessment are responsible for complying with federal immigration laws and with all county and other legal requirements including obtaining all necessary permits and approvals and paying any fees which may be required by the county or other lawful authority. It is a misdemeanor for any person to subscribe an application which he does not believe to be true and correct as to every material matter.

I declare that this information is true, full, and correct to the best of my knowledge and belief.

X

Signature of Owner/CEO/Partner/Officer		Printed Name		Date	
<i>Office Use Only</i>		BPPT F & F #:		Mailed/Given By:	
BPOL ACCOUNT #		BPPT Comp #:		Entered By:	
Ordinance #:		BPPT _____ #:		Tax Map #:	
Subcat #:					
Bus Lic #:					

BUSINESS TANGIBLE PERSONAL PROPERTY TAX

- All business owners, including owners of home-based businesses, are required to file a business tangible personal property return and current asset list annually by April 15. All property located in Loudoun County on January 1 and used or available for use in business is taxable. This includes property owned by the business, property owned personally and used in the business on a full or part-time basis, property received as a gift, property that is rented or leased, and property that is fully depreciated or expensed for federal income tax purposes. Lessees or renters of equipment must report the name and address of the lessor, lease number, description of item and beginning and ending dates of each lease.
- **ASSESSMENT FORMULA** - State law requires that business tangible personal property be valued based on a percentage of original capitalized cost and year of acquisition to arrive at fair market value. Business tangible personal property is currently assessed at 50% of cost for items bought in the immediate prior year. The assessment percentage decreases 10% per year to a minimum of 10% of cost for items acquired five or more years ago.

BUSINESS PROFESSIONAL AND OCCUPATIONAL LICENSE (BPOL) TAX

- Businesses operating in the county outside the incorporated towns of Hamilton, Hillsboro, Leesburg, Lovettsville, Middleburg, Purcellville, and Round Hill are required to obtain a Loudoun County Business Professional and Occupational License within 30 days of initiating business activity.
- If the business is located in an incorporated town, contact that town for licensing requirements. Leesburg (703) 777-2420 www.leesburgva.gov, Middleburg (540) 687-8040 www.middleburg.org, Purcellville (540) 338-7421 www.purcellvilleva.com, Round Hill (540) 338-7878 www.roundhillva.org, Hamilton (540) 338-2811 www.town.hamilton.va.us, Hillsboro (540) 668-6966 and Lovettsville (540) 822-5788 www.lovettsvilleva.gov.
- A business license is the receipt for the payment of taxes on gross receipts generated from business activity in Loudoun County. A license is required for each separate line of business.
- Provide with this declaration, as applicable: a copy of trade name registration, proof of registration with state corporation commission and state license. Business licenses must be renewed by March 1, and are based on prior year gross receipts.
- Owners of home-based businesses with gross receipts of no more than \$4,000 need not register their business.
- "Gross Receipts" means the whole, entire, total receipts, of money or other consideration received by the taxpayer as a result of transactions with others besides himself and which are derived from the exercise of the licensed privilege without deduction or exclusion except as provided by law.

RATES FOR GROSS RECEIPTS BASED LICENSES per \$100.00 of Gross Receipts

Amusements	\$0.21	Repair Businesses	\$0.16
Business Service	\$0.17	Retail Merchant	\$0.17
Aircraft Leasing	\$0.05	Wholesale Merchant (Rate per \$100.00 of Gross Purchases)	\$0.05
Computer Information Online Service Provider	\$0.15	Mineral Extraction	\$0.11
Federally Appropriated Research & Development	\$0.03	Money Lender	\$0.16
Global Satellite Based Imaging & Mobile Data Service	\$0.15	Public Service Corporations	\$0.50
Personal Service	\$0.23	Other Businesses	\$0.33
Professional, Financial and Real Estate Service	\$0.33		

Hotels and Motels	<ul style="list-style-type: none"> • Owners of lodging establishments which can accommodate four (4) or more persons must collect and remit Transient Occupancy Tax (TOT). • Owners of lodging establishments with fewer than eight (8) bedrooms are exempt from BPOL Tax. 	\$0.23
Rental By Owner	<ul style="list-style-type: none"> • Attach a list of all rental properties owned in Loudoun County and commercial tenants of each. 	\$0.16
Certified Daily Short-Term Rental	<ul style="list-style-type: none"> • 80% of gross receipts must be from property rentals of 92 days or less. 	\$0.20

The classifications listed above have a maximum \$30 first year license fee.

Contractors and Contracting/Developers	<ul style="list-style-type: none"> • Out-of-county contractors must provide estimated gross receipts for the current year. This estimate will form the basis of the license tax the first year. • Provide a list of subcontractors including names, addresses, and telephone numbers and a completed VWC FORM 61-A available in our office or online at www.vwc.state.va.us/printable/insurance/form61a.pdf. 	\$0.13
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FLAT TAX OR FEE LICENSES

Coin-Operated Machines	<ul style="list-style-type: none"> • Every person selling, leasing, renting or otherwise furnishing or providing coin-operated machines or devices operated on the coin-in-the-slot principle. 	< 10 Machines \$150 10 or more Machines \$200
Mixed Beverage	<ul style="list-style-type: none"> • The tax is assessed for any portion of a calendar year where mixed alcoholic beverages are sold and must be obtained within 30 days of receipt of a State Mixed Beverage License. The mixed beverage license year runs from July 1 to June 30 of the following year. 	0-100 Seating Capacity \$200 101-150 Seating Capacity \$350 >150 Seating Capacity \$500 Private Non-Profit Club \$350
Fortune Tellers and Related Occupations	<ul style="list-style-type: none"> • Any person who engages in telling fortunes, acting as a clairvoyant or practicing palmistry or phrenology. 	\$500
Itinerant Vendors	<ul style="list-style-type: none"> • Any person who engages in, does or transacts any temporary or transient business and occupies any location for a period of less than one (1) year. Itinerants participating in special events which do not exceed 7 days are exempt from BPOL tax. 	\$500
Bondsmen	<ul style="list-style-type: none"> • Provide a copy of bail bondsman license issued by the Department of Criminal Justice Services. 	\$50

FOR ADDITIONAL INFORMATION PLEASE CONTACT THE FOLLOWING:

<input type="checkbox"/> Clerk of the Circuit Court (Loudoun County)	(703) 777-0270	www.loudoun.gov/clerk	18 E Market St, Leesburg
<input type="checkbox"/> Dept. of Building & Development (Loudoun County)	(703) 777-0220	www.loudoun.gov/bd	1 Harrison St SE 2 nd Floor, Leesburg
<input type="checkbox"/> Dept. of Family Services (Loudoun County)	(703) 777-0353	www.loudoun.gov/dss	102 Heritage Way NE Ste 103, Leesburg
<input type="checkbox"/> Health Department (Loudoun County)	(703) 777-0234	www.loudoun.gov/health	1 Harrison St SE 2 nd Floor, Leesburg
<input type="checkbox"/> Sheriff's Office (Loudoun County)	(703) 777-0407	www.loudoun.gov/sheriff	803 Sycolin Rd SE, Leesburg
<input type="checkbox"/> Treasurer's Office (Loudoun County)	(703) 777-0280	www.loudoun.gov/treas	1 Harrison St SE 1 st Floor, Leesburg
<input type="checkbox"/> VA Dept. of Criminal Justice Services	(804) 786-4700	www.dcjs.virginia.gov	1100 Bank St, Richmond
<input type="checkbox"/> VA Dept. of Professional & Occupational Regulation	(804) 367-8500	www.dpor.virginia.gov	9960 Maryland Dr, Richmond
<input type="checkbox"/> VA Dept. of Taxation	(804) 367-8037	www.tax.virginia.gov	1957 Westmoreland St, Richmond
<input type="checkbox"/> VA State Corporation Commission	(804) 371-9967	www.scc.virginia.gov	1300 E Main St, Richmond
<input type="checkbox"/> Internal Revenue Service	(800) 829-4933	www.irs.ustreas.gov/businesses	
<input type="checkbox"/> Other _____			