



County of Roanoke

Nancy J. Horn, Commissioner of the Revenue
Paul Calvert, Business Ordinance Inspector

5204 Bernard Drive, Suite 104
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Telephone (540) 772-2050

**Renewal Application
and payment due on or
before March 1 to avoid
penalty and interest.**

GROSS RECEIPTS \$100,000.00 or less FEE shall be Fifty Dollars (\$50.00).
GROSS RECEIPTS greater than \$100,000.00, SEE RATES BELOW.

County License Rates (for gross receipts greater than \$100,000.00)

01 Retail Merchant	20 cents per \$100 of Gross Receipts
02 Wholesale Merchant	5 cents per \$100 of Gross Purchases
03 Contractor	16 cents per \$100 of Gross Receipts
06 Business Service	36 cents per \$100 of Gross Receipts
07 Repair Service	36 cents per \$100 of Gross Receipts
08 Personal Service	36 cents per \$100 of Gross Receipts
09 Professional Service	58 cents per \$100 of Gross Receipts
10 Commission Merchant	36 cents per \$100 of Gross Receipts
99 Solicitors, Itinerant Merchants and Peddlers must call for rate & requirements	

ALCOHOLIC BEVERAGE FEES -FEES IN ADDITION TO GROSS RECEIPTS-

01 Wholesale Distributor - Beer	\$75.00 per year
02 Wholesale Distributor - Wine	\$50.00 per year
03 Wholesale Distributor - Beer & Wine	\$125.00 per year
04 Beer - on	\$25.00 per year
05 Beer - off	\$25.00 per year
06 Wine - on	\$25.00 per year
07 Wine - off	\$25.00 per year
08 Beer & Wine - on	\$37.50 per year
09 Beer & Wine - off	\$37.50 per year
10 Beer - on & off	\$50.00 per year
11 Beer & Wine - on & off	\$75.00 per year
12 Mixed Beverages 50-100/Beer - on	\$225.00 per year
13 Mixed Beverages 50-100/Beer & Wine - on	\$237.50 per year
14 Mixed Beverages 50-100/Beer & Wine - on & off	\$275.00 per year
15 Mixed Beverages 101-150/Beer & Wine - on	\$387.50 per year
16 Mixed Beverages 101-150/Beer & Wine - on & off	\$425.50 per year
18 Mixed Beverages 151+/Beer & Wine - on	\$537.50 per year
19 Mixed Beverages 151+/Beer & Wine - on & off	\$575.00 per year
20 Private Club/Beer & Wine - on	\$387.50 per year
21 Private Club/Beer & Wine - on & off	\$400.00 per year
22 Wine - off/Beer - on	\$50.00 per year
23 Beer & Wine - on/Beer - off	\$62.50 per year
24 Mixed Beverages 101-150/Beer & Wine - on/Beer - off	\$412.50 per year

Every amusement machine operator shall pay for the privilege an annual license tax according to the following table:

3 machines or less	\$25.00
4 machines	\$50.00
5 machines	\$75.00
6 machines	\$100.00
7 machines	\$125.00
8 machines	\$150.00
9 machines	\$175.00
10 or more machines	\$200.00

Every amusement machine operator shall furnish to the Commissioner of the Revenue a complete list of all machines on location and the names and addresses of each location upon renewal each year.