

070234256

HOUSE BILL NO. 3130

Offered January 18, 2007

A BILL to amend and reenact § 58.1-3700 of the Code of Virginia, relating to local licenses to conduct business.

Patron—Byron

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3700 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3700. License requirement; requiring evidence of payment of business license, business personal property, meals and admissions taxes; revocation or denial of license.

A. Whenever a license is required by ordinance adopted pursuant to this chapter and whenever the local governing body shall impose a license fee or levy a license tax on any business, employment or profession, it shall be unlawful to engage in such business, employment or profession without first obtaining the required license. The governing body of any county, city or town may require that no business license under this chapter shall be issued until the applicant has produced satisfactory evidence that all delinquent business license, personal property, meals, transient occupancy, severance and admissions taxes owed by the business to the county, city or town have been paid which have been properly assessed against the applicant by the county, city or town.

B. No business license under this chapter shall be issued for the license year or any portion thereof to any person who (i) is an alien and who cannot provide legal documents indicating that such person is legally eligible to be employed or to work in the United States, or (ii) at any time during the license year or any portion thereof had as an employee of the business any alien described in clause (i). The commissioner of the revenue of such county, city, or town, or any local officer performing the duties of a commissioner of the revenue, shall enforce such prohibition and is hereby authorized to take such actions as reasonably necessary to revoke any business license that has been issued in contravention of such prohibition. It shall be unlawful for any person who has been refused a business license or whose business license has been revoked pursuant to this subsection to engage in such business, employment, or profession.

C. Any person who engages in a business without obtaining a required local license, or after being refused a license, or after having his license revoked, shall not be relieved of the tax imposed by the ordinance.

INTRODUCED

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