

## 2010 SESSION

INTRODUCED

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### HOUSE BILL NO. 364

Offered January 13, 2010

Prefiled January 12, 2010

A *BILL to amend and reenact § 58.1-3700 of the Code of Virginia, relating to local business license requirements; evidence of payment of taxes.*

Patron—Ware, O.

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.

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 *or renewed for a newly created business or an existing business, respectively*, until the applicant has produced satisfactory evidence that all delinquent business license, personal property, meals, transient occupancy, severance and admissions taxes owed by the *applicant's existing business or businesses* to the county, city or town have been paid which have been properly assessed against the applicant by the county, city or town.

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

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