

2010 SESSION

HOUSE SUBSTITUTE

10104753D

HOUSE BILL NO. 713

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on February 1, 2010)

(Patron Prior to Substitute—Delegate Peace)

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

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; verification of state licensure when applicable; penalty.

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.

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.

B. In addition to the provisions of subsection A, any taxpayer applying for or renewing a business license in any locality that imposes the local license fee or tax in accordance with the provisions of this chapter shall furnish a state license or certification under the terms of Title 54.1 to carry out or superintend the same.

C. No locality shall issue or renew or allow the issuance or renewal of such local license unless the taxpayer has furnished a state license or certificate number issued pursuant to Title 54.1 or evidence that the provisions of Title 54.1 do not apply to the taxpayer's business.

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