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HOUSE BILL NO. 1626

Offered January 11, 2017

Prefiled January 4, 2017

A BILL to amend and reenact § 58.1-3717 of the Code of Virginia, relating to license tax on peddlers and itinerant merchants; adhesive license display.

Patron—Robinson

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:**1. That § 58.1-3717 of the Code of Virginia is amended and reenacted as follows:****§ 58.1-3717. Peddlers; itinerant merchants.**

A. For the purpose of license taxation pursuant to § 58.1-3703, any person who shall carry from place to place any goods, wares or merchandise and offer to sell or barter the same, or actually sell or barter the same, shall be deemed to be a peddler.

B. For the purpose of license taxation pursuant to § 58.1-3703, the term "itinerant merchant" means any person who engages in, does, or transacts any temporary or transient business in any ~~county, city or town~~ *locality* and who, for the purpose of carrying on such business, occupies any location for a period of less than one year.

C. Any tax imposed pursuant to § 58.1-3703 on peddlers and itinerant merchants shall not exceed \$500 per year. Dealers in precious metals shall be taxed at rates provided in § 58.1-3706.

D. This section shall not apply to a peddler at wholesale or to those who sell or offer for sale in person or by their employees ice, wood, charcoal, meats, milk, butter, eggs, poultry, game, vegetables, fruits or other family supplies of a perishable nature or farm products grown or produced by them and not purchased by them for sale. A dairyman who uses upon the streets of any city one or more vehicles may sell and deliver from his vehicles, milk, butter, cream and eggs in such city without procuring a peddler's license.

E. The local governing body imposing such tax may by ordinance designate the streets or other public places on or in which all licensed peddlers or itinerant merchants may sell or offer for sale their goods, wares or merchandise.

F. Any locality that requires a peddler or itinerant merchant to display its license at its vehicle or temporary place of business shall provide to the peddler or itinerant merchant a decal, sticker, or other adhesive label that satisfies such requirement.

INTRODUCED

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