

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3717 of the Code of Virginia, relating to license tax on peddlers*
3 *and itinerant merchants; adhesive license display.*

4 [H 1626]
5 Approved

6 **Be it enacted by the General Assembly of Virginia:**
7 **1. That § 58.1-3717 of the Code of Virginia is amended and reenacted as follows:**
8 **§ 58.1-3717. Peddlers; itinerant merchants.**

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

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

16 C. Any tax imposed pursuant to § 58.1-3703 on peddlers and itinerant merchants shall not exceed
17 \$500 per year. Dealers in precious metals shall be taxed at rates provided in § 58.1-3706.

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

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

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

ENROLLED

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