

CAMPBELL COUNTY CODE OF 1988

CHAPTER 14

LICENSES AND PERMITS

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Article I. In General

Sec. 14-1. License requirement; requiring evidence of payment of business, personal property, meals and admissions taxes.

[THE MARCH 17, 1997 ACT adopted this section.]

[THE DECEMBER 4, 2012 AMENDMENT added “real estate” in subsection (b).]

Sec. 14-2. Definitions.

[THE MARCH 17, 1997 ACT adopted this section.]

Sec. 14-3. Uniform ordinance provisions-License; due dates, penalties; situs of gross receipts; appeals; judicial review; rulings; record-keeping; audits; applicability of section.

[THE MARCH 17, 1997 ACT adopted this section.]

[THE NOVEMBER 20, 2000 AMENDMENT, in subdivision A.1., inserted “operates amusement machines or” and “contractors subject to VA. CODE ANN. §58.1-3715, or public service corporation” in first sentence, and inserted “professions” in third sentence; in subdivision A.3.a., inserted language concerning situs of gross receipts for contractor, retailer or wholesaler, and business renting tangible personal property as items (1), (2), and (3) therein.]

[THE DECEMBER 2, 2002 AMENDMENT, in last sentence of subdivision A.1., redesignated clauses (i), (ii), and (iii) as clauses (a), (b), and (c); in subdivision A. 5. a., substituted “appealable event as defined in this section may apply . . . , whichever is later” for “audit may apply within ninety days from the date of such assessment” in first sentence, “the tax periods covered by the challenged assessments, the” for “audit period” in second sentence, “audit or further audit” for “further audit” in third sentence and “appealable event” for “audit” in last sentence; in subdivision A.5.c, substituted “a determination, upon an application for correction pursuant to subdivision 5 a, that is adverse to the position asserted by the taxpayer in such application” for “an audit” and deleted “on an application pursuant to subdivision 5 a” following “assessing official” in first sentence; and added new subdivisions A 5 f and A 5 g.]

[THE JUNE 5, 2006 AMENDMENT, in subsection A., substituted “5 d or 6 b of this subsection” for “5 b or 5 d of this section” in subdivision 4 c; rewrote the catchline for subdivision 5, inserted new subdivision 5 a, which includes definitions formerly located elsewhere in this subsection, redesignated former 5 a as present 5 b and 5 c and revised provisions therein, redesignated former 5 b as present 5 d, added new 5 e, redesignated former 5 c and 5 d as present 6 a and 6 b and rewrote the catchline and revised the provisions therein, added new 6 c and 7, added subdivision 8 catchline and designation, redesignated former 5 e as present 8 and rewrote the first two sentences, deleted former 5 f (which provisions are now set forth at 5 a) and 5 g (similar provisions to which are now set forth at 5 e, except that pertinent period of nondecision has been changed from two

years to one year), redesignated former subdivision 6 as present subdivision 9; updated citations and made minor stylistic changes throughout section.]

[THE DECEMBER 4, 2006 AMENDMENT substituted “May 1” for “March 1” in subdivision A.2.a. and in A.2.b.; and in the definition of “Jeopardized by delay” in subdivision A.5.a., substituted “Jeopardized” for “Jeopardize,” “based upon” for “based on,” and “designs” for “desires”; and inserted “therein” at the end of clause(iii).]

[THE DECEMBER 2, 2014 AMENDMENT added the second paragraph in definition of “Appealable event” in A.5.a, added “written” before “determination” and substituted “decision” for “position” in the last sentence of A.5.b, added the second paragraphs in A.5.b, inserted “relating to any assessment by the Commissioner of Revenue or other assessing official” in A.5.d, A.6.b and A.7.b.(1), inserted “or classification of the taxpayer’s business” in the first sentence in A.5.e, inserted “or that has received a determination with regard to the person’s appeal of the license classification or subclassification applicable to the person’s business” in the first sentence and “or correcting the license classification or subclassification of the business and the related license tax or fee liability” in the last sentence of A.6.a, inserted “or to determine the amount of refund due in the case of a correction to the license classification or subclassification of the business” in the first sentence of A.6.c.(4), inserted “or the application does not relate to any assessment by the Commissioner of the Revenue or other assessing official” in A.7.b.(3), and inserted the third sentence of A.8.]

Sec. 14-4. License tax or fee shall be uniform within same classification.

[THE MARCH 17, 1997 ACT adopted this section.]

Sec. 14-5 to 14-7. Reserved.

[None.]

Sec. 14-8. Exclusions and limitations on imposition of license tax or fee.

[THE MARCH 17, 1997 ACT adopted this section.]

Sec. 14-9. Limitation on County license tax or fee within towns.

[THE MARCH 17, 1997 ACT adopted this section.]

Article II. Fortune Telling and Palmistry.

Sec. 14-10. “Fortune-teller” defined.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-15 and inserted “license taxation pursuant to VA. CODE ANN. §58.1-3703.”]

Sec. 14-11. Incorporation of uniform ordinance; rules of construction.

[THE MARCH 17, 1997 ACT adopted this section.]

Sec. 14-12. License required; due dates; application.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-15.1 of this Code and substituted “§14-10” for “§14-15” and “§14-13” for “§14-15.2” in (a), redesignated former (b) as present (c), redesignated former (c) as present (b) and rewrote the first sentence therein such that applicants for new license shall apply for same prior to beginning business and applicants for license renewal shall apply for same no later than March 1.]

[THE DECEMBER 4, 2006 AMENDMENT substituted “May 1” for “March 1” in (b).]

Sec. 14-13. License tax imposed.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-15.2 of this Code and substituted “with the license application” for “before the license required by §14-15.1 of this Code may be issued or renewed” in (b).]

Sec. 14-14. Late filing penalties.

[THE MARCH 17, 1997 ACT adopted this section.]

Sec. 14-15. Criminal penalty for violation.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-15.3 of this Code and substituted “who engages in business as” for “who, for compensation, shall engage in the activities of” and “subject to a fine of not more than \$500.00” for “fined not less than \$50.00 nor more than \$500.00.”]

Article III. Carnivals and Circuses.

For state law as to authority of County to adopt this article, see VA. CODE ANN. §58.1-3703 (Cum. Supp. 2021), §58.1-3706 (Cum. Supp. 2021), and §58.1-3728 (Repl. Vol. 2017).

Sec. 14-16. Definitions.

[THE MARCH 17, 1997 ACT substituted “license taxation pursuant to VA. CODE ANN. §58.1-3703” for “this article.”]

[THE JULY 6, 2004 AMENDMENT added “the following definitions shall apply” in the introductory paragraph, placed the definition of “Carnival” in a separate paragraph, and added the definitions of “Circus” and “Performance.”]

Sec. 14-17. Incorporation of uniform ordinance; rules of construction.

[THE MARCH 17, 1997 ACT adopted this section.]

Sec. 14-18. License required; due prior to performance or exhibition; application.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-21 and §14-22 and inserted new (b).]

[THE JULY 6, 2004 AMENDMENT inserted “or circus” and added (d).]

Sec. 14-19. License tax imposed.

[THE MARCH 17, 1997 ACT incorporated former §14-23 of this Code, and added “which tax shall be assessed and paid with the license application” at end of (a).]

[THE JULY 6, 2004 AMENDMENT inserted “or circus” and added last sentence in (a).]

Sec. 14-20. Late filing penalties.

[THE MARCH 17, 1997 ACT adopted this section.]

Sec. 14-21. Penalties for violations of article.

[THE MARCH 17, 1997 ACT incorporated former §14-23.2 of this Code and deleted former (a) designation and added the second sentence therein, and deleted former (b) which had provided for a \$2,000 fine for violations.]

Sec. 14-22. Certain publishing or posting of advertisements unlawful; any signs subject to zoning ordinance.

[THE MARCH 17, 1997 ACT incorporated former §14-23.1 of this Code, added the subsection designation “(a),” and added (b).]

[THE JULY 6, 2004 AMENDMENT inserted “or circus” throughout the section.]

Sec. 14-23. Carnivals or circuses inside grounds of agricultural fair exempt.

[THE MARCH 17, 1997 ACT adopted this section, substantially incorporating the provisions of former §14-23.3 of this Code.]

[THE JULY 6, 2004 AMENDMENT inserted “or circuses.”]

Sec. 14-24. Permitted exhibitions or performances; limitations.

[THE MARCH 17, 1997 ACT incorporated former §14-23.4 of this Code.]

Article IV. Dealers of Precious Metals and Jewels.

For state law authority, see VA. CODE ANN. §54.1-4100 et seq. (Repl. Vol. 2019). For state law authorizing locality to assess and levy license tax based on gross receipts of dealers of precious metals and jewels, see VA. CODE ANN. §§58.1-3717 C. (Repl. Vol. 2017) and 58.1-3706 (Cum. Supp. 2021).

Sec. 14-25. Definitions.

[THE MARCH 17, 1997 ACT adopted this section, identical to former §14-25.]

Sec. 14-26. Reserved.

[None.]

Sec. 14-27. Permit required; application; application fee; criminal background check; approval of weighing devices; duration of permit; renewal; permanent location required.

[THE MARCH 17, 1997 ACT adopted this section, identical to former §14-33.]

[THE DECEMBER 2, 2014 AMENDMENT added subsection (f).]

Sec. 14-28. Bond or letter of credit required of dealers when permit obtained.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-31 of this Code.]

Sec. 14-29. Private action on bond or letter of credit.

[THE MARCH 17, 1997 ACT adopted this section, identical to former §14-32.]

Secs. 14-30 to 14-32. Reserved.

[None.]

Sec. 14-33. Records to be kept; copy furnished to Sheriff; inspection of records.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-26 of this Code.]

[THE DECEMBER 3, 2013 AMENDMENT substituted “person selling the precious metals or gems” at the end of (a)(3); added “bearing a photograph of the person selling the precious metals or gems” in (a)(4); and added (a)(6).]

[THE DECEMBER 3, 2019 AMENDMENT added “unexpired” and “the current legal address and” to the first sentence of (a)(4), and added the second sentence beginning “If the government-issued...” to (a)(4).]

Sec. 14-34. Law-enforcement officers may examine records or certain articles listed in a record during regular business hours; warrantless search and seizure of missing or stolen articles authorized.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-26.1 of this Code.]

Sec. 14-35. Credentials and statement of ownership required from seller.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-27 of this Code.]

[THE DECEMBER 3, 2019 AMENDMENT added “unexpired” and “card” and “the current legal address and” to the first sentence.]

Sec. 14-36. Contents of required statement of ownership.

[THE MARCH 17, 1997 ACT incorporated former §14-27.1 of this Code, and corrected citations in the introductory paragraph.]

Sec. 14-37. Prohibited purchases.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-28 of this Code.]

Sec. 14-38. Dealer to retain purchases for minimum prescribed period.

[THE MARCH 17, 1997 ACT incorporated the provisions of former §14-29.]

[THE DECEMBER 4, 2012 AMENDMENT substituted “fifteen (15)” for “ten (10)” in both (a) and (b).]

Sec. 14-39. Record of disposition to be retained for at least twenty-four (24) months.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-30 of this Code.]

Sec. 14-40. Exemptions from article.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-34, §14-36, and §14-40 of this Code and substituted “§14-37” for “§14-28” in (a).]

Sec. 14-41. Penalties; first and subsequent offenses.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-35 of this Code, and inserted “Class 2” in first sentence in (a) and “Class 1” in second sentence thereof; and, in first sentence in (b), deleted “by any Court” following “Upon the first conviction” and inserted “or of VA. CODE ANN. §54.1-4100 et seq. (Repl. Vol. 1994).”]

[THE DECEMBER 6, 2010 AMENDMENT inserted “for two full years from the date the conviction becomes final upon” into the second sentence of subsection (b).]

Sec. 14-42. Severability.

[THE MARCH 17, 1997 ACT incorporated provisions of former §14-42 of this Code.]

Article IVA. Pawnbrokers.

Sec. 14-42.1. Definitions.

[THE OCTOBER 7, 2014 ACT adopted this section.]

[THE DECEMBER 3, 2019 AMENDMENT substituted “natural person” for “person.”]

Sec. 14-42.2. License required; license authorized by court; building designated in license; penalty.

[THE OCTOBER 7, 2014 ACT adopted this section.]

[THE DECEMBER 3, 2019 AMENDMENT substituted “natural person” for “person” or “individual” throughout the section and corrected a typographical error.]

Sec. 14-42.3. Bond required; private action on bond.

[THE OCTOBER 7, 2014 ACT adopted this section.]

[THE DECEMBER 3, 2019 AMENDMENT substituted “natural person” for “person” in (a).]

Sec. 14-42.4. Memorandum to be given pledger; fee; lost ticket charge.

[THE OCTOBER 7, 2014 ACT adopted this section.]

Sec. 14-42.5. Sale of goods pawned.

[THE OCTOBER 7, 2014 ACT adopted this section.]

Sec. 14-42.6. Interest chargeable.

[THE OCTOBER 7, 2014 ACT adopted this section.]

Sec. 14-42.7. Records to be kept; credentials of person pawning goods; fee; penalty.

[THE OCTOBER 7, 2014 ACT adopted this section.]

[THE DECEMBER 4, 2018 AMENDMENT added clarifying information in (a)(8), and inserted the designation for subsection (c)(1), added subsection (c)(2), and made related stylistic changes.]

[THE DECEMBER 3, 2019 AMENDMENT added “unexpired” and “the current legal address and” to the first sentence in (a)(7), added the second sentence in (a)(7), and substituted “natural person” for “person, firm, or corporation” in the last sentence in (c).]

Sec. 14-42.8. Daily reports.

[THE OCTOBER 7, 2014 ACT adopted this section.]

[THE DECEMBER 3, 2019 AMENDMENT substituted “natural person” for “person, firm, or corporation” in (c).]

Sec. 14-42.9. Officers may examine records or property; warrantless search and seizure authorized.

[THE OCTOBER 7, 2014 ACT adopted this section.]

Sec. 14-42.10. Property pawned or purchased not to be disfigured or changed.

[THE OCTOBER 7, 2014 ACT adopted this section.]

Sec. 14-42.11. Care of tangible personal property; evaluation fee.

[THE OCTOBER 7, 2014 ACT adopted this section.]

Sec. 14-42.12. Penalties; violation of the Virginia Consumer Protection Act.

[THE OCTOBER 7, 2014 ACT adopted this section.]

Article V. Peddlers and Itinerant Merchants.

Sec. 14-43. “Peddler” and “itinerant merchant” defined.

[THE MARCH 17, 1997 ACT adopted this section, which contains provisions similar to former §19-1(c) of this Code.]

[THE MAY 17, 1999 AMENDMENT added subsection (c).]

Sec. 14-44. Limitations on license tax imposed on peddlers and itinerant merchants.

[THE MARCH 17, 1997 ACT adopted this section, which contains provisions similar to former §19-1(d) of this Code.]

Sec. 14-45. Incorporation of uniform ordinance; rules of construction.

[THE MARCH 17, 1997 ACT adopted this section.]

Sec. 14-46. License required; due dates; application.

[THE MARCH 17, 1997 ACT adopted this section.]

[THE DECEMBER 4, 2006 AMENDMENT substituted “May 1” for “March 1” in (b).]

Sec. 14-47. Additional regulations regarding “itinerant merchants” – Definitions.

[THE AUGUST 7, 2000 ACT adopted this section.]

[THE DECEMBER 2, 2002 AMENDMENT added the definitions of “Infant formula,” “baby formula” and “Nonprescription drug.”]

Sec. 14-47.1. Same—Records to be kept.

[THE AUGUST 7, 2000 ACT adopted this section.]

Sec. 14-47.2. Same—Officer may examine records or property.

[THE AUGUST 7, 2000 ACT adopted this section.]

Sec. 14-47.3. Same—Bona fide purchaser.

[THE AUGUST 7, 2000 ACT adopted this section.]

Sec. 14-47.4. Same—Prohibited sale of certain merchandise; penalty.

[THE DECEMBER 2, 2002 ACT adopted this section.]

Sec. 14-48. License tax imposed.

[THE MARCH 17, 1997 ACT adopted this section, which reduces the annual tax from \$500.00 to \$50.00.]

Sec. 14-49. Late filing penalties.

[THE MARCH 17, 1997 ACT adopted this section.]

Sec. 14-50. Penalty for violation of article.

[THE MARCH 17, 1997 ACT adopted this section.]

[THE JULY 6, 2004 AMENDMENT inserted “Except as otherwise provided in §14-47.4 of this Code” at the beginning and “or violates any provision of this article” in the middle of this section, and substituted “\$250.00” for “\$500.00.”]

Article VI. Door-to-door Vendors.

Sec. 14-51. “Door-to-door vendor” defined; exemptions.

[THE MARCH 17, 1997 ACT adopted this section, which contains provisions similar to former §19-1 of this Code.]

Sec. 14-52. Reserved.

[None.]

Sec. 14-53. Purpose of article; permit required; application; due dates.

[THE MARCH 17, 1997 ACT adopted this section, similar to former §19-2 of this Code.]

[THE DECEMBER 4, 2006 AMENDMENT substituted “May 1” for “March 1” in (c).]

Sec. 14-54. Permit fee imposed.

[THE 1996 ACT adopted this section, containing provisions similar to former §19-2.1.]

Sec. 14-55. Posting or exhibition of County permit.

[THE MARCH 17, 1997 ACT adopted this section, which is similar to former §19-2.3.]

Sec. 14-56. Offering for sale unregistered items prohibited; penalty.

[THE MARCH 17, 1997 ACT adopted this section, which is similar to former §19-3.]

Sec. 14-57. Penalty for violations of article.

[THE MARCH 17, 1997 ACT adopted this section.]

Article VII. Public Service Corporations.

Sec. 14-58 and Sec. 14-59. Reserved.

Editor’s note regarding repeal of ordinance: The provisions of this article, which had imposed a license tax on certain public service corporations providing *heat, light or power* within the County, were repealed by the Board of Supervisors at its meeting on June 17, 2002, which repeal became effective on January 1, 2003. For new provisions effective January 1, 2003 affecting certain public service corporations engaging in the business of providing *telephone or telegraph service* within the County, see §14-86 of this Code.

Applicability of former ordinance: VA. CODE ANN. §58.1-2901 F. provides that that portion of the *electric* utility consumption tax (imposed by the state pursuant to VA. CODE ANN. §58.1-2900 et seq.) relating to the local consumption tax replaces and precludes localities from imposing a license

tax under §58.1-3731 and a BPOL tax under §58.1-3700 et seq. on *electric suppliers* after December 31, 2000, except as provided in §58.1-2901 D. [See VA. CODE ANN. §58.1-2905 E. for similar language applicable to *natural gas suppliers*.] *Effective with the adoption of former Sections 14-58 and 14-59 on August 7, 2000*, Campbell County fully complied with the prerequisites set forth in VA. CODE ANN. §58.1-2901 and §58.1-2905 necessary to qualify for remittance to the County of the local consumption portion of the state consumption tax relating to electric suppliers and natural gas suppliers.

Cross reference: The license tax formerly imposed by these sections upon certain public service corporations was separate and distinct from the *consumer* utility tax imposed by Campbell County pursuant to the authority of VA. CODE ANN. §58.1-3814. For provisions of County consumer utility tax, see Article XII of Chapter 9 of the Campbell County Code of 1988.

Article VIII. Businesses and Professions.

Cross-reference: For additional licensing requirements regarding automobile junkyards and graveyards, see §15-48 et seq. of this Code.

Editor's note: Former Sections 14-60 through 14-75 of this Article, as adopted by the Board of Supervisors of Campbell County on November 20, 2000, were repealed by the Board of Supervisors on June 17, 2002, which repeal became effective on January 1, 2003. Also on June 17, 2002, the Board of Supervisors adopted new Article VIII containing Sections 14-60 through 14-87 as set forth herein, effective on January 1, 2003, *except as otherwise specifically noted*. Subsequent amendments to Article VIII were adopted on December 2, 2002, also effective on January 1, 2003.

Sec. 14-60. Overriding conflicting ordinances; incorporation of uniform ordinance.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

Sec. 14-61. Definitions.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE JUNE 5, 2006, AMENDMENT inserted the phrase beginning “without deduction” at the end of the definition of “Gross receipts.”]

[THE JULY 2, 2007 AMENDMENT redesignated definitions (i) through (n) as present (l) through (q); and added new definitions (i) “Entity,” (j) “Fuel sale or fuel sales,” and (k) “Gas retailer.”]

Sec. 14-62. Levying of license fees and taxes.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

Sec. 14-63. License requirement.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE DECEMBER 4, 2006 AMENDMENT substituted “May 1” for “March 1” in (c).]

Sec. 14-64. Payment of tax.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE DECEMBER 4, 2006 AMENDMENT substituted “May 1” for “March 1” in the second sentence.]

Sec. 14-65. Penalty and interest.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE JUNE 5, 2006 AMENDMENT updated citations and made minor stylistic changes throughout the section.]

Sec. 14-66. Zoning compliance.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

Sec. 14-67. Reserved.

[None.]

Sec. 14-68. Exclusions and deductions from “gross receipts.”

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE DECEMBER 2, 2002 AMENDMENT, effective January 1, 2003, inserted the parenthetical language in (c)(2).]

[THE DECEMBER 3, 2007 AMENDMENT, effective January 1, 2008, inserted “or amounts received” preceding “for any federal or state excise taxes on motor fuels” in (b)(1).]

Sec. 14-69. Recordkeeping and audits.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE DECEMBER 4, 2006 AMENDMENT substituted “May 1” for “March 1” in (c).]

Sec. 14-70. Commencement of business.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

Sec. 14-71. Payment of license tax by corporations, partnerships, or employers.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

Sec. 14-72. Transfer of licenses.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE JULY 2, 2007 AMENDMENT updated the internal references in (b).]

Sec. 14-73. Display of evidence of license.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

Sec. 14-74. Assessment of omitted or insufficient license fees or taxes.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE JULY 2, 2007 AMENDMENT added the first sentence in (d).]

Sec. 14-75. Erroneous assessments and refunds.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

Sec. 14-76. License as personal privilege.

[THE JUNE 17, 2002 ACT adopted this section, to become effective January 1, 2003.]

Sec. 14-77. Enforcement.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE DECEMBER 1, 2003 AMENDMENT added the last sentence in (d).]

[THE DECEMBER 1, 2015 AMENDMENT deleted “income” and added “and the three preceding tax years” to the end of (b), added “and to produce documents relating to such tax liability, either or both. For the purposes of administering this section, the Commissioner and his deputies may administer oaths” to (c), added (d) and (e) and redesignated former subsection (d) as (f).

Sec. 14-78. Violations; penalties.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE DECEMBER 2, 2002 AMENDMENT, effective January 1, 2003, substituted “§18.2-246.3 (Cum. Supp. 2002)” for “§18.2-248.7 (Repl. Vol. 1996)” in (d).]

[THE JULY 2, 2007 AMENDMENT added the last sentence in (d).]

Sec. 14-79. Contractors.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE JULY 2, 2007 AMENDMENT substituted “steam fitting” for “steam” in (b)(9) to correct a clerical error.]

Sec. 14-80. Retailer; retailer of motor fuel.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE JUNE 5, 2006 AMENDMENT redesignated the provisions of (a) as paragraph therein, and added paragraph (2).]

[THE JULY 2, 2007 AMENDMENT added the last sentence in (a)(2).]

Sec. 14-81. Financial services.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE JULY 5, 2005 AMENDMENT substituted “fifty cents (\$0.50)” for “thirty-five cents (\$0.35)” in (a) as an adjustment to the previously erroneously advertised rate. Such rate is consistent with statutory authority and applicable appropriations resolutions of the Board of Supervisors.]

Sec. 14-82. Real estate services.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

Sec. 14-83. Professional services.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

Sec. 14-84. Repair service occupations.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

Sec. 14-84.1. Personal and business service occupations.

[THE JUNE 5, 2006 AMENDMENT adopted this section to clarify the types of occupations included within the category of personal and business service occupations upon which is already imposed the license tax of thirty-five cents (\$0.35) per one hundred dollars (\$100.00) of gross receipts from the occupation during the preceding calendar year.]

[THE DECEMBER 1, 2008 AMENDMENT substituted “mentally handicapped” for “mentally retarded” in (c).]

[THE OCTOBER 7, 2014 AMENDMENT deleted “Pawnbrokers” from list.]

Sec. 14-85. Wholesale merchants.

[THE JUNE 17, 2002 ACT adopted this section, originally effective on January 1, 2005.]

[THE DECEMBER 2, 2002 AMENDMENT changed the effective date of this section from January 1, 2005 to January 1, 2004.]

Sec. 14-86. Public service corporations.

[THE JUNE 17, 2002 ACT adopted this section, effective January 1, 2003.]

[THE JULY 2, 2007 AMENDMENT substituted “May” for “March” in (d).]

Sec. 14-87. Effective date.

[THE JUNE 17, 2002 ACT adopted this article, effective on January 1, 2003.]