

LINE 1 INSTRUCTIONS

ENTER ON LINE 1 - Gross Receipts AND/OR Purchases for the period January 1, 2023 through December 31, 2023.

* If the Date Established was after January 1, 2023, enter 2024 Estimated Gross Receipts/purchases as calculated below.

* If the Date Established was before January 1, 2023, enter 2023 Actual Gross Receipts/purchases.

COMPUTE ESTIMATED GROSS RECEIPTS AND/OR PURCHASES

1	Actual Gross Receipts / Purchases earned January 1, 2023 through December 31, 2023	
2	Number of Months in business during 2023	
3	Divide Line 1 by Line 2	
4	Multiply Line 3 by 12. This is your Estimated Gross Receipts or Purchases for 2024. Enter on Line 2 of application.	

* ACTUAL OR ESTIMATED GROSS PURCHASES ONLY APPLY TO WHOLESALE MERCHANTS

THE FOLLOWING BUSINESSES ARE EXEMPT FROM LICENSE REQUIREMENTS IN CAMPBELL COUNTY:

1. Your business is located in another jurisdiction other than Campbell County or in the towns of Altavista or Brookneal, and you are not a contractor.
2. You ceased operation during 2023.
3. You qualify for exemption under the Code of Virginia as a public service corporation, farm operation, newspaper, manufacturer, mining business, renter of real property, agricultural cooperative, member of an affiliated group, insurance companies and agents, banks, trust companies, federally chartered credit unions, blind persons operating vending stands, accredited religious practitioners, charitable non-profit organizations, and venture capital funds.

LINE 1 INSTRUCTIONS FOR ADJUSTMENTS TO GROSS RECEIPTS

ADJUSTMENTS TO GROSS RECEIPTS ARE ALLOWED FOR THE FOLLOWING:

1. You are a contractor and paid a gross receipts tax to another locality.
2. You are a retailer and paid Federal or State excise taxes.
3. Your business operation has one or more facilities located outside of Campbell County. Report only gross receipts attributable to business operations in Campbell County.

USE THIS TABLE TO CALCULATE YOUR ADJUSTED GROSS RECEIPTS.

1	Actual Gross Receipts / Purchases earned January 1, 2023 through December 31, 2023	
2	Enter amount of Gross Receipts subject to license in other localities:	
3	FUEL & TOBACCO SALES ONLY - Enter amount Federal & State Excise Taxes paid during 2023:	
4	CAR DEALERS ONLY - Enter amounts allowed on Trade-Ins during 2023:	
5	Subtract Lines 2, 3, & 4 from Line 1, Enter here and on LINE 1 on the front of your application:	

Summary of Business License Fees and Rates for 2024

FEE CHART			
for Amounts less than \$100,000			
GROSS RECEIPTS AMOUNT		LICENSE FEE	
From \$ 0	to \$ 14,999.99	\$ 20.00	License Fee
From \$ 15,000.00	to \$ 29,999.99	\$ 30.00	License Fee
From \$ 30,000.00	to \$ 99,999.99	\$ 40.00	License Fee
\$100,000 or more		See Rate Chart	

RATE CHART	
for Amounts greater than \$100,000	
LICENSE TYPE	TAX RATES
For Wholesalers	\$0.0451
For Public Utility Companies **	.451%
For Gasoline & Fuel Retailer	\$0.1805
For Contractors	\$0.1444
For Retailers	\$0.1805
For Personal Services & Repairs	\$0.3159
For Professional Services	\$0.4513

**** For Public Utility Companies the fee chart DOES NOT APPLY. Multiply the .004513 rate times total gross receipts.**

**IF YOU NEED ASSISTANCE WITH THE COMPLETION OF THIS FORM, YOU MAY CONTACT
SHANNON BELL, BUSINESS LICENSE ASSOCIATE (434) 332-9584 EMAIL: shbell@campbellcountyva.gov
HOURS OF OPERATION: Monday - Friday 8:30 AM - 5:00 PM**