

Town of Farmville

North Carolina

Privilege License Information

How the Privilege License Tax Works: If your type of business is listed on Tax Schedule B, C or D, then your tax rate is established or limited by state statute and your tax amount is the amount shown in that schedule. If your business type is not listed on Schedule B, C or D, then your tax rate is based on your gross receipts/sales under Tax Schedule A. A separate license is required for each business type listed in Schedule B. It also is possible a business may need to be licensed under both Schedule A and B.

For example: Convenience Store with total gross receipts of \$200,000 per year selling gasoline, cold sandwiches, ice cream and other items not listed in Schedule B:

Schedule A –	Gross Receipts/Sales of \$100,000 for other items	\$25.00
Schedule B –	Service Station/Auto Service	12.50
	Sundries	4.00
	Ice cream	2.50
Total		44.00

Gross Receipts/Sales. The amount reported as gross receipts/sales on a business state/federal income tax return for the most recently completed tax year. New businesses must estimate expected gross receipts/sales from the date that operations begin through June 30. Note: Businesses not physically located in Farmville will determine gross receipts/sales on income generated in Farmville.

The following regulations and classifications are taken from Chapter 13, of the Town of Farmville Code of Ordinances and are intended as a summation only:

Who Must Pay Tax. Each person who conducts a business within this city is subject to this ordinance. A person “conducts business” when he engages in one act of business taxed under this ordinance. He conducts the business “within the city” if he maintains a business location within the city; or if, either personally or through agents, he (1) solicits business within the city limits or (2) picks up or delivers goods or services within the city limits.

Exemptions. A person who operates a business for a religious, educational, civic, patriotic, charitable, or fraternal purpose, when the entire income of the business is used for such a purpose, is exempt from paying any privilege license tax levied by this ordinance. Charitable, non-profit, organizations must be registered with the Secretary of State’s office before exemption may be allowed. In addition, certain businesses are exempted by the State from the tax (see Tax Schedule D).

Due Date and Penalty. License payments are due by July 1 and the penalty shall begin on July 2nd at the rate of five percent (5%) of the original tax due for each month or portion thereof that the tax is delinquent. The tax year runs from July 1 through June 30.

Proration of Tax/Refunds. If a business is begun after January 31 and before July 1, the amount of tax due is half the amount otherwise due. If a business is seasonal in nature and if the amount of tax is not based on gross receipts, the amount of tax due is half the amount otherwise due. If for any reason a licensee discontinues his or her business during the license year, he or she is not entitled to a refund.

Duty to Post License. A licensee shall post the license or licenses conspicuously in the place of business licensed. If the licensee has no regular place of business, the license must be kept where it may be inspected at all times

Criminal Remedies. Conducting business within this city without having paid the privilege license tax imposed by this ordinance, or without a valid license issued in accordance with this ordinance, or without posting a license in compliance with Section 4.5 of this ordinance is a misdemeanor. Each day that a person conducts business in violation of this ordinance is a separate offense.

Remit to:
 Town of Farmville
 Privilege License
 PO Box 86
 Farmville, NC 27828-0086

Town of Farmville
North Carolina
Privilege License Application

Town of Farmville
 3672 N. Main St.
 Farmville, NC 27828
 (252) 753-5116
 OR (252) 753-6717
 Fax: (252) 753-2963
 Email: amckeel@farmville-nc.com

Name of Business & Business Location	Business Mailing Address (if Different)

Please complete all information below:
Description of Business:
Business Phone Number:
Owner's/Officer's Name:
Owner's Home Street Address:
Owner's Home City, State & Zip:
Owner's Home Phone Number:
State Sales Tax Number:
State Professional License Number:
Type of Ownership (Inc., PT, Indiv.):
Date Business Began Operation:

Payment of the privilege license tax to the Town of Farmville does not relieve the applicant of responsibility for complying with all applicable Farmville Town Ordinances, state or federal laws and regulations.

Signature: _____ Title: _____ Date: _____

Please complete reverse side.

Privilege License Tax Fee Computation as Determined from Tax Schedule. Some businesses may pay taxes with more than one tax schedule. Please pay with application.		
Tax Schedule A	Gross Receipts/Sales \$ _____	Schedule A License Tax Due \$ _____
Tax Schedule B	Number of: Machines/ Operators/Rooms/Etc. _____ _____ _____ _____	Schedule B License Tax Due \$ _____ \$ _____ \$ _____ \$ _____
Tax Schedule C		Schedule C License Tax Due \$ _____
Tax Schedule D	Exempt	NONE
		Total License Taxes Due \$ _____

Payment Options:
 Check payable to: Town of Farmville
 Cash (if paying in person)

Town of Farmville
North Carolina
Privilege License Tax Schedule

Tax Schedule A (for most recently completed tax year)

Code	Annual Gross Receipts/Sales	FY 2011 Tax
	\$0 - \$249,999	\$25.00
	\$250,000 - \$999,999	\$50.00
	\$1,000,000 - \$4,999,999	\$100.00
5	\$5,000,000 - \$9,999,999	\$150.00
	\$10,000,000 - \$10,999,999	\$250.00
	\$11,000,000 - \$11,999,999	\$350.00
	\$12,000,000 - \$12,999,999	\$450.00
	\$13,000,000 - \$13,999,999	\$550.00
	\$14,000,000 - \$14,999,999	\$650.00
	\$15,000,000+	\$750.00

Tax Schedule C

Code	Description	Tax
50	Beer – Retail, On-premises consumption	15.00
30	Beer – Retail, Off-premises consumption	16.50
80	Beer - Wholesale	37.50
70	Beer & Wine – Wholesale	62.50
60	Wine – Retail, On-premises consumption	15.00
40	Wine – Retail, Off-premises consumption	10.00
80	Wine - Wholesale	37.50
1350	Taxi (per vehicle)	15.00

Tax Schedule B

Code	Description	Tax	Code	Description	Tax
20	Advertising – Outdoor	35.00	740	Ice Cream - Retail	2.50
105	Amusement – Pinball, rides, skating rinks, swimming pools	25.00	800	Laundries & Linen Supply	50.00
960	Amusements – Coin operated (per machine)	5.00	830	Loan Agency or Broker, Check-cashing	100.00
100	Amusements – Other (per day)	25.00		Motels (See Hotels)	
180	Auto Equipment, Wholesale	37.50	940	Motorcycles & Accessories	12.50
1250	Auto Service & Equip., Retail	12.50	170	Motor Vehicle Dealer (per location)	25.00
170	Automobile Dealers – In Town	25.00		Motor Vehicles, Itinerant Dealer	300.00
	Automobile Dealers – Seasonal, temporary, transient, itinerant	300.00	1030	Pawnbroker	275.00
				Peddlers	
220	Barbershop/Beauty shop (per operator)	2.50	1040	Farm products only	25.00
230	Bicycles & Accessories	25.00	1050	On Foot, per individual	10.00
350	Branch/Chain Store	50.00	1060	With Vehicle, per vehicle	25.00
380	Collection Agency	50.00	1100	Plumbing Contractor	50.00
490	Dry Cleaning Plants or Soliciting in town	50.00	1110	Pool Tables (per location)	25.00
520	Electrical Contractor	50.00	1160	Restaurant, Café, Cafeteria, 0-4 seats	25.00
530	Electronic Video Games, Machines (per machine)	5.00	1170	Restaurant, Café, Cafeteria, 5 or more seats	42.50
	Employment Agency, Permanent Placement for Fee	100.00		Service Stations (See Auto Service)	
	Firearms & Other Weapons		1230	Security Dealers, Stock Brokers	50.00
610	Firearms – sale and/or manufacture	50.00	960	Slot Machines, Amusement Games (per machine)	5.00
1000	Bowie knives, daggers, sling-shots, etc.	200.00	1300	Specialty Market Operator (flea market, etc.)	200.00
	Garage (See Auto Service)		1310	Sprinkler Systems, Automatic	100.00
			1330	Sundries (sandwiches, soft drinks, tobacco, etc.)	4.00
700	Heating Contractor	50.00	1370	Tobacco Warehouse	50.00
720	Hotel/Motel (per room, \$25.00 minimum)	1.00	290	Trailer Parks, Campgrounds	12.50
750	Ice Cream – Manufacturers & Wholesalers	12.50	1380	Undertakers and Coffin Dealers, Retail	50.00
			1390	Video Movies, Rental	25.00

Tax Schedule D (Exempt from Tax)

Accountants, Public	Chiropractors, Chiropodists	Motor Fuels, Wholesale	Physicians, Surgeons
Alarm Systems	Cooperative Associations	Office Machines, Home Appliances, Computer Hardware	Private Detective/Investigator
Architects	Healers, Professional	Dentists	Publishers of Newsprint Publications
Attorneys-at-Law	Installation Paper Dealers	Engineers, Professional	Real Estate Appraisers
Auctioneers	Insurance Companies	Opticians	Real Estate Brokers or Salesmen
Banks, Savings & Loans	Land Surveyors	Ophthalmologists, Optometrists	Telephone Companies
Bondsmen	Landscape Architects	Osteopaths	Veterinarians
Brewery, Winery	Massage Therapists	Pest Control Applicators	Vending and Weighing Machines (5 or more)
Bus & Trucking Companies	Morticians, Embalmers	Photographers	Wholesale Distributors of Motor Fuel