

BPOL Rate Comparison by Locality & Code of Virginia Limitations

Revenue Projection of .01 cent increase to allowable rates

^^2022 data as of September 21, 2022

Category	Code Rate Limits	Leesburg	Lo. County	Purcellville	Purcellville 2022^^ Receipts	\$.01 rate increase projection	
						\$0.01 Increase New Rate	Incremental Revenue Increase
Minimum License Fee	30.00	20.00	30.00^	20.00			
<u>Tax per \$100 gross receipts:</u>							
Retail	0.20	0.10	0.17	0.17	221,643,625	0.18	\$ 22,164
Business Service*	0.36	0.20	0.17	0.17	65,783,821	0.18	\$ 6,578
Personal Service*	0.36	0.20	0.23	0.17	-	0.18	\$ -
Professional	0.58	0.20	0.33	0.17	60,622,057	0.18	\$ 6,062
Restaurant	0.20	0.10	0.17	0.17	53,418,350	0.18	\$ 5,342
Rental by owner	0.36	n/a	0.16	0.17	16,118,161	0.18	\$ 1,612
Repair Service	0.36	0.15	0.16	0.17	20,522,603	0.18	\$ 2,052
Money Lenders**	0.58	0.16	0.16	0.17	-	0.18	\$ -
Building Contractors	0.16	0.10	0.13	0.14	62,309,691	0.15	\$ 6,231
Hotel	0.36	0.23	0.23	0.17	-	0.18	\$ -
Massage Therapy	0.36	0.20	0.23	0.17	-	0.18	\$ -
Other	0.36	n/a	0.33	0.17	-	0.18	\$ -
<u>Flat Tax Rates:</u>							
Fortune Tellers	1,000.00	n/a	500.00	500.00	-	-	
Carnivals (per Show)	1,000.00	n/a	n/a	500.00	-	-	
<u>Tax Rates at Code limit:</u>							
Public Utilities	0.50	0.50	0.50	0.50	1,816,171	-	
Wholesale (gross purchases)	0.05	0.075	0.05	0.05	106,161,136	-	
Itinerant & Peddlers	500.00	250.00	500.00	500.00	-	-	
Total					608,395,616		\$ 50,042

NOTES:

Code limits per Code of Virginia 58.1-3703, 3706, 3716, 3720, 3721, 3728, and 3731. *Rates in Italics already at code maximum.*

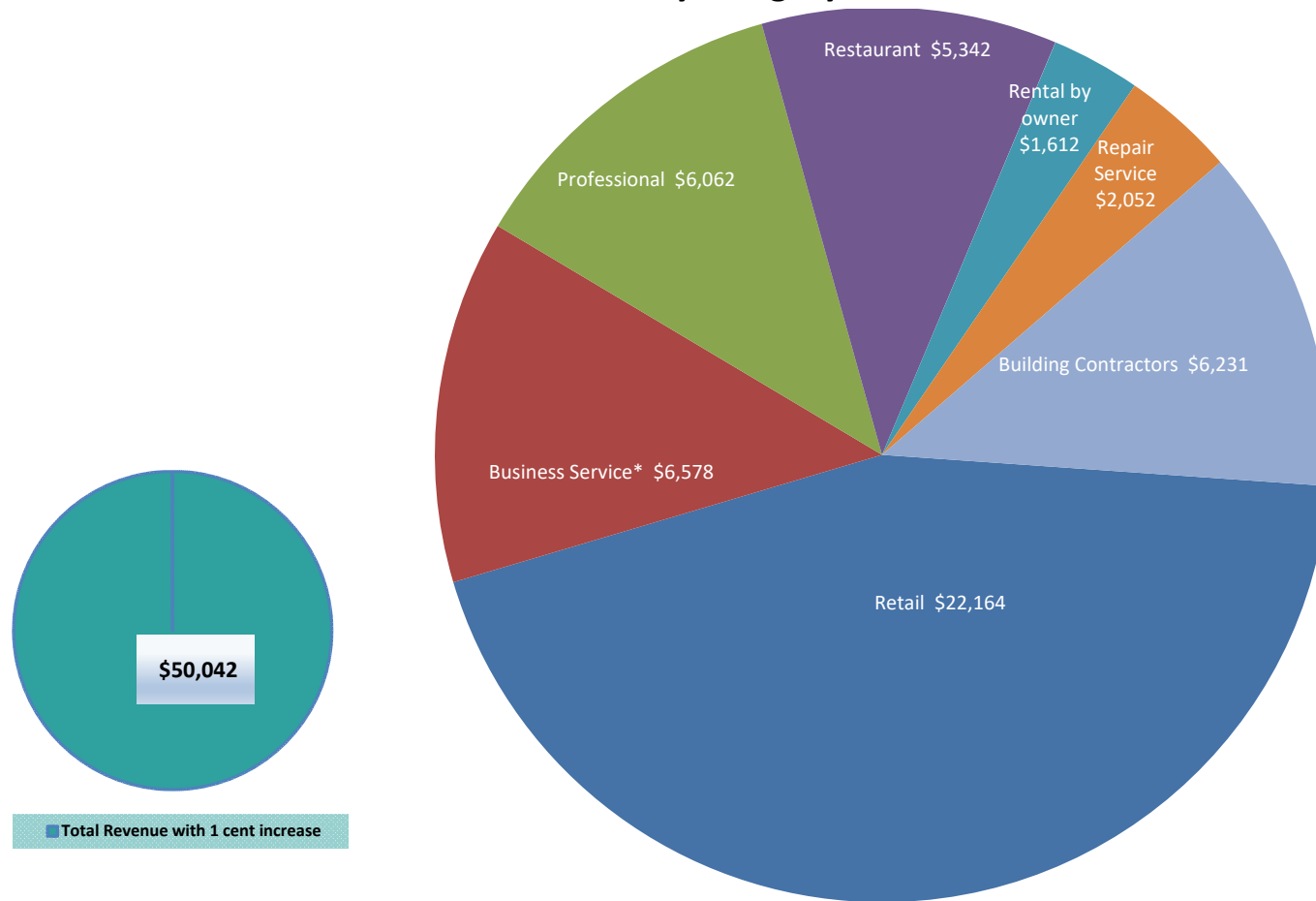
Leesburg and the County are under different limitations due to their populations. Both also include additional flat tax rates for ABC/Mixed Business and coin operated amusements machines. And both license restaurants under the retail category.

*Business Service & Personal Service are combined in our system.

**Money Lenders receipts/tax revenue grouped with Business/Personal Service for reporting since only one business in town.

^Loudoun County has a fixed license fee of \$30 for gross receipts under \$200k and no fee for home based businesses with receipts under \$

Revenue by category for .01 cent rate increase



Based on gross receipts reported
through September 2022

Town of Purcellville

Business License Rate History 2000-2022

Business Category	Tax Year Rates					
	2000	2001	2002	2003-2010	2011-2021	2022
Building Contractor	0.14	0.14	0.14	0.14	0.14	0.14
Retail	0.19	0.17	0.17	0.17	0.17	0.17
Restaurant	0.19	0.19	0.17	0.17	0.17	0.17
Financial	0.19	0.19	0.17	0.17	0.17	0.17
Real Estate	0.19	0.19	0.17	0.17	0.17	0.17
Professional	0.19	0.17	0.17	0.17	0.17	0.17
Repair	0.19	0.17	0.17	0.17	0.17	0.17
Personal Serv	0.19	0.17	0.17	0.17	0.17	0.17
Business Serv	0.19	0.17	0.17	0.17	0.17	0.17
Wholesale	0.05	0.05	0.05	0.05	0.05	0.05
Rental/by Owner	0.19	0.19	0.17	0.17	0.17	0.17
Public Utilities	0.50	0.50	0.50	0.50	0.50	0.50
Hotel Motel	n/a	0.19	0.17	0.17	0.17	0.17
Massage Therapy	0.19	0.17	0.17	0.17	0.17	0.17
Direct Sellers >4k	0.19	0.17	0.17	0.17	0.17	0.17
Carnivals/Amus	n/a	500.00/yr	500.00/yr	500.00/yr	500.00/yr	500.00/yr
Fortune-teller	n/a	n/a	n/a	500.00/yr	500.00/yr	500.00/yr
Itinerant Vendor	250.00/yr	500.00/yr	500.00/yr	500.00/yr	500.00/yr	500.00/yr
Coliseum, Arenas	n/a	n/a	n/a	n/a	1000.00/yr	1000.00/yr
Savings & loan, credit union	n/a	n/a	n/a	n/a	50.00/yr	50.00/yr
Photographer-non VA local	n/a	n/a	n/a	n/a	30.00/yr	30.00/yr
Manufacturer	0	0	0	0	0	0
Other	n/a	n/a	n/a	n/a	n/a	0.17
Minimum License Fee:	\$10 min	\$20 min	\$20 min	\$20 min	\$20 min	\$20 min