



County of Roanoke

P. Jason Peters, Commissioner of the Revenue
Kimberly Weeks, Business Ordinance Inspector
5204 Bernard Drive, Suite 104
P.O. Box 20409 • Roanoke, Virginia 24018-0513
Telephone (540) 772-2050

Renewal Application and
payment due on or before
March 1 to avoid penalty
and interest.

GROSS RECEIPTS \$149,999.00 or less FEE shall be Fifty Dollars (\$50.00).
GROSS RECEIPTS \$150,000.00, SEE RATES BELOW.

County License Rates (for gross receipts greater than \$150,000.00)

01 Retail Merchant	20 cents per \$100 of Gross Receipts
02 Wholesale Merchant	5 cents per \$100 of Gross Purchases
03 Contractor	16 cents per \$100 of Gross Receipts
06 Business Service	36 cents per \$100 of Gross Receipts
07 Repair Service	36 cents per \$100 of Gross Receipts
08 Personal Service	36 cents per \$100 of Gross Receipts
09 Professional Service	58 cents per \$100 of Gross Receipts
10 Commission Merchant	36 cents per \$100 of Gross Receipts
99 Solicitors, Itinerant Merchants and Peddlers must call for rate & requirements	

ALCOHOLIC BEVERAGE FEES -FEES IN ADDITION TO GROSS RECEIPTS-

01 Wholesale Distributor – Beer	\$75.00 per year
02 Wholesale Distributor - Wine	\$50.00 per year
03 Wholesale Distributor - Beer & Wine	\$125.00 per year
04 Beer – on	\$25.00 per year
05 Beer – off	\$25.00 per year
06 Wine - on	\$25.00 per year
07 Wine - off	\$25.00 per year
08 Beer & Wine - on	\$37.50 per year
09 Beer & Wine - off	\$37.50 per year
10 Beer - on & off	\$50.00 per year
11 Beer & Wine - on & off	\$75.00 per year
12 Mixed Beverages 50-100/Beer – on	\$225.00 per year
13 Mixed Beverages 50-100/Beer & Wine - on	\$237.50 per year
14 Mixed Beverages 50-100/Beer & Wine - on & off	\$27500 per year
15 Mixed Beverages 101-150/Beer & Wine – on	\$387.50 per year
16 Mixed Beverages 101-150/Beer & Wine - on & off	\$425.50 per year
18 Mixed Beverages 151+/Beer & Wine – on	\$537.50 per year
19 Mixed Beverages 151+/Beer & Wine - on & off	\$575.00 per year
20 Private Club/Beer & Wine – on	\$387.50 per year
21 Private Club/Beer & Wine - on & off	\$400.00 per year
22 Wine - off/Beer – on	\$50.00 per year
23 Beer & Wine - on/Beer – off	\$62.50 per year
24 Mixed Beverages 101-150/Beer & Wine - on/Beer – off	\$412.50 per year

Every amusement machine operator shall pay for the privilege an annual license tax according to the following table:

3 machines or less	\$25.00
4 machines	\$50.00
5 machines	\$75.00
6 machines	\$100.00
7 machines	\$125.00
8 machines	\$150.00
9 machines	\$175.00
10 or more machines	\$200.00

Every amusement machine operator shall furnish to the Commissioner of the Revenue a complete list of all machines on location and the names and addresses of each location upon renewal each year.