



TOWN OF MIDDLEBURG

Loudoun County, Virginia

Type of Business	Minimum Fee	Tax Rate per \$100 Of Gross Receipts
Business Service Occupation	\$30.00	\$0.22
Contractors	\$30.00	\$0.12
Financial Service	\$30.00	\$0.23
Itinerant Merchant		\$500/year
Personal Service Occupation	\$30.00	\$0.22
Professional Service	\$30.00	\$0.23
Real Estate	\$30.00	\$0.23
Repair Service Occupation	\$30.00	\$0.22
Retail (includes Restaurants)	\$30.00	\$0.15
Savings & Loan Assoc./Credit Unions	\$30.00	\$50/year
Wholesale	\$30.00	\$0.05
Telephone, Water, Heat, Light and Power Companies	½ of 1% of Gross Receipts of such Company accruing from sales to ultimate consumer within the corporate limits of the Town.	
Vendors/Craftsmen Selling at Limited Community and/or Church Events (As defined in Town Code Section 97-2)		\$10/day
Alcoholic Beverages License Tax:		
Retail On – Premises Wine and Beer	\$ 37.50	
Retail Off – Premises Wine and Beer	\$ 37.50	
Retail On – Premises Beer	\$ 25.00	
Retail Off – Premises Beer	\$ 25.00	
Mixed Beverages – Seating capacity 50 -100 persons	\$200.00	
- Seating capacity 100-150 persons	\$350.00	
- Seating capacity over 150 persons	\$500.00	

A private non-profit club operating a restaurant located on the premises of such club - \$350.00

For businesses that begin after January 1 of license year estimate your gross receipts from start of business to end of license year and enter under estimated gross receipts.

New Business License for Contractors: Fee based on amount of job over \$25,000.

***Zoning Occupancy Permit for Business - \$100.00

Make checks payable to “Town of Middleburg”