

Commissioner of the Revenue
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"Elected to Serve"

## PROCESS FOR OBTAINING A BUSINESS LICENSE IN MATHEWS COUNTY

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- The first step in obtaining a Mathews County business license in all cases is to obtain a Zoning Permit from Mathews County Planning & Zoning in order to determine that the use is allowed.
- If the business will have a fictitious name or trade name, that name must be recorded with the Clerk of
  the Circuit Court for Mathews County. This is not required if the business name contains part of the
  owners name.
- If the business is a building contractor, the prospective applicant must provide proof of a valid registration with the Virginia State Board for Contractors. If the contractor is licensed in another Virginia locality, the Mathews license is not required unless the contractor exceeds \$25,000 in contracts in Mathews County in a calendar year.
- After the first three prerequisites have been met, the Application for a Business License should be completed and presented to the Commissioner's Office. A determination will be made as to the classification of the business and a license will be prepared immediately. Each different classification or additional location requires a separate license.
- The fee for a business license is \$30.00 and the tax is determined by gross receipts either for the prior year or estimated for the current year for a newly formed business. Different classes of businesses have different tax rates. The license expires December 31 each year and must be renewed by April 1 of the following year. Prior to renewal, the prior year gross receipts must be reported by March 1. There are penalties for late reporting and late filing, plus applicable interest. Gross receipts may be reported in person, by mail, by phone or by using email.

For further information regarding when and if a Mathews County Business License is required, please contact the Mathews County Commissioner of the Revenue at the above address. Mathews Commissioner of the Revenue information may also be found on the County's website---www.co.mathews.va.us