# PRINCE WILLIAM COUNTY



Congratulations on opening a business in Prince William County. Before you can apply for a business license with the county, there are a number of steps and processes that you should know of.



#### Do I Need a Business License?

All businesses are required to obtain a business license regardless of reported gross receipts. Any business, including those engaged in a home occupation or who are self-employed, whose prior year gross receipts are \$500,000 and greater, or new businesses that expect their annual gross receipts to be \$500,000 and greater, will have a license tax due. Businesses with gross receipts less than \$500,000 will not have taxes due to obtain a license.

Itinerant merchants and peddlers must file and obtain a business license prior to any sales.

A separate license is issued for each county business location and home-based business, and for contractors doing work in Prince William County regardless if the business is based in Prince William County or not.



# **How Do I Apply for a Business License?**

To initially apply for a business license, you can visit the Prince William County Tax Administration Division in person or email all the required documentation to taxpayerservices@pwcgov.org. You can download the forms at pwcva.gov/department/tax-administration/business-license.

Application and payment are due within 30 days of beginning a business in the county. Payment is based on an estimate of gross receipts.

After your business license is issued, you must renew it and pay the fee in full annually by March 1.



#### What is the Business License Fee?

The business license fee depends on the BPOL tax rate for the business' particular category.

# What if I Have Multiple Businesses?

Separate licenses are issued for each county business location. If more than one tax rate is involved, each licensable activity will require a business license.

# **Are There Exemptions?**

Exemption status is given to the following business classes: farmers for sales of products grown and sold at the farm, insurance companies, newspapers, nonprofit businesses, banks, peddlers who grow their own products, TV and radio, manufacturers selling wholesale, and renting by manufacturers of commercial or residential property.

Businesses that fall under the exemption status will need to have a Business Tangible Personal Property account setup.

#### **Businesses Located in Towns**

Businesses located in the Towns of Dumfries, Haymarket, Occoquan or Quantico and contractors doing construction or repair work on a property located in those towns should contact the respective town offices for information concerning business license requirements.

Businesses located in any of the towns within Prince William County are subject to the same business tangible personal property tax as all other businesses located in the county and must file an annual Business Tangible Personal Property Return with the county.

# **Tangible Personal Property**

The Business Tangible Personal Property tax is levied on all general office furniture and equipment, machinery and tools, equipment used for research and development, heavy construction equipment, computer equipment and peripherals located in the county on January 1 of each year. Business Tangible Personal Property returns must be filed by April 15 each year and payments are due October 5.

For more information on applying for and renewing business licenses, contact the Tax Administration Division.

5 County Complex Court
Prince William, VA 22192
(703) 792-6710
TaxpayerServices@pwcgov.org
pwcva.gov/department/tax-administration/business-license

#### **DOCUMENTS TO INCLUDE**

Documents that will need to be supplied with a completed Business License Application include:

Assumed Name Certificate for trades and general partnerships (see license application to see if applicable)	Zoning and "Final" Occupancy Permit (Building) or Home Occupancy Certificate (Zoning) required
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- Corporate Charter with State Corporation Commission (see license application to see if applicable)
- Partnership Agreement with State Corporation Commission (see license application to see if applicable)
- Contractor's Certification of Insuring Liability (see license application to see if applicable)
- Required receipts, certificates and licenses from applicable state and local agencies (a business license is nontransferable)

# **DUE DATE AND LATE PENALTY**

License applications and payment must be filed by March 1 of each year or within 30 days of the business start date. The county imposes a 10 percent penalty fee if paid late. Also, a 10 percent interest charge (per annum) begins accruing on the first day of the month following the due date.

Note: The Business License is issued once all required documentation is received and any delinquent taxes with the county have been paid in full.



#### BEFORE YOU APPLY FOR A BUSINESS LICENSE

The following actions, if applicable to your business, must be taken before a Prince William County Business License is issued.

1 Register the Entity with the State Corporation Commission (SCC)

For General Partnerships, Limited Partnerships, Foreign Limited Partnerships and Corporations or Limited Liability Companies to become incorporated in Virginia, an organization must file articles of incorporation and amendments with the SCC.

804-371-9733 scc.virginia.gov

2 Register Trade Name

A Fictitious or "Doing Business As"/Trade/Assumed Name is required if a business is conducted in Virginia under a name other than the owner's legal name. An assumed or fictitious name certificate must be filed with the State Corporation Commission (SCC).

804-371-9733 scc.virginia.gov

Apply for an Employer Identification Number (EIN)

The EIN number is used to identify a business entity with the Internal Revenue Service.

www.irs.gov

4. Register with the Virginia Employment Commission If you have employees, you must register with the Virginia Employment Commission (VEC).

vec.virginia.gov

5 Obtain Workers' Compensation

As a rule, a business with more than two employees is required to carry workers' compensation coverage. An employer may insure for workers' compensation through a commercial insurer, self-insurance, a group self-insurance association or through a professional employer organization.

Virginia Workers Compensation Commission 877-664-2566 workcomp.virginia.gov 6 Confirm Business Regulations

If your business is a regulated industry or requires a professional registration license, contact the Virginia Department of Professional Occupational Regulation to confirm licensure or certification requirements.

dpor.virginia.gov

**7** Obtain Contractors License

If your business is engaged in the construction, removal, repair or improvement of facilities on property owned by others, the Board of Contractors issues licenses in one of three classes: Class A, Class B and Class C. In most cases, the type of license you should apply for is based on the value or contract price of the projects your business will be bidding on or engaged in.

Department of Professional and Occupational Regulation 9960 Mayland Drive, Suite 400 Richmond VA 23233-1485 804-367-8500 dpor.virginia.gov

Register with Virginia Department of Taxation
If your business will collect and remit sales and use tax, food and beverage tax (meals tax) or has any other business tax requirements, you will need to register with the Virginia Department of Taxation.

tax.virginia.gov

9 Obtain Environmental Health Permit for Food Establishments

If your business is a food establishment, the Tax Administration Division cannot issue a license until an Environmental Health Permit is obtained.

Virginia Department of Health
8470 Kao Circle
Manassas, VA 20110
703-792-6310
vdh.virginia.gov/prince-william-environmental-health



10 Obtain Alcoholic Beverage Importation and Sales License

If your business sells alcoholic beverages, including manufacturers, wholesalers, shippers of alcoholic beverages, restaurants, hotels, convenience stores and grocery stores, licenses are issued by the Virginia Department of Alcoholic Beverage Control.

License Record Management 804-213-4577 abc.virginia.gov

11 Police Department Licensing

Certain businesses such as peddlers, itinerant vendors, pawnshop owners and dealers of special metals and gems need a license or permit from the Prince William County Police Department.

8406 Kao Circle Manassas, VA 20110 703-792-4183 pwcva.gov/department/police/licenses pwcva.gov/department/police/peddler-solicitor-vendor

Confirm Zoning and Building Requirements for Certificate of Final Occupancy

Zoning ordinances allow businesses of various kinds to be located in some areas of the county, but not others. Building codes regulate new construction, major renovation or change in use group in an existing building. An address verification, zoning and building clearance and Certificate of Final Occupancy is required of all businesses. If you work out of your residence, you must obtain a Home Occupancy Permit.

Office of Zoning 5 County Complex Court Prince William, VA 22192 703-792-6830 pwcva.gov/dds



# EXPLORE PRINCE WILLIAM COUNTY BUSINESS RESOURCES

**Prince William County Department of Economic Development** Contact Economic Development for connections to business resources,

real estate assistance and development opportunities.

go.pwcded.org/smallbiz

**Prince William County Department of Development Services** 

Before purchasing a building or signing a lease, contact Development Services to understand the regulatory process and discuss your estimated project schedule.

DDS@pwcgov.org pwcva.gov/department/development-services/starting-business

# Prince William Public Libraries Management and Government Information Center

The Management and Government Information Center (MAGIC), located at Chinn Park Library, has specialized staff and resources to assist the community in finding information to start or grow a business, retrieve industry information and access laws and regulations.

703-792-4880 magic2@pwcgov.org pwcva.gov/department/library/about-magic

# **Other Community Resources**

### **Business Counseling and Educational Workshops**

Mason Small Business Development Center (SBDC) counselors provide cost-free expert guidance in business strategy, financing, government contracting, marketing and sales.

masonsbdc.org



5 County Complex Court, Prince William, VA 22192 703-792-6710 (TTY 711) • TaxpayerServices@pwcgov.org

pwcva.gov/department/tax-administration