

County of Pulaski
52 W. Main Street, Suite 200
Pulaski, VA 24301
(540) 980-7750
tmearles@pulaskicounty.org

2026 APPLICATION FOR BUSINESS OR PROFESSIONAL LICENSE

Application along with proper remittance must be filed by March 2, 2026

A Penalty of 10% of the License Tax Due, shall be added to the License Tax Due after March 2.
Interest on Amount Due at the Rate of 10% per Annum must also be added after March 2.

Please Print or Type Applicant _____	Individual _____ Partnership _____ Corporation _____
Owner's Name _____	
NAME OF BUSINESS _____	
MAILING ADDRESS (printed on license) _____	
Business Phone _____	VA Contractor No. _____
PLACE OF BUSINESS _____	
NATURE OF BUSINESS _____	
FEDERAL ID # OR SS# _____	EMAIL _____

BASIS FOR LICENSE

1. Business/Profession Operating from January 1, 2025 to December 31, 2025 (or other 12-month period) Provide the actual gross receipts for this period.

Category	Actual Gross Receipts	Amt Due
_____	_____	_____
_____	_____	_____
_____	_____	_____

2. Business/Profession Operating less than 12 full months between January 1, 2025 and December 31, 2025. Estimate Gross Receipts for License Year January 1, 2026 to December 31, 2026. Provide Actual Gross Receipts for Prior License Year. Date Business Commenced _____

Actual Gross Receipts	Category	Estimated Gross Receipts	Amt Due
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

3. Business/Profession Commencing after January 1, 2026. Estimate Gross Receipts to December 31, 2026.

Date Business Commenced	Category	Estimated Gross Receipts	Amt Due
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

I (we) do hereby certify that the amount(s) reported as gross receipts from my business or profession as reported as gross receipts from my business or profession as reported herein is true and correct (i.e., gross sales, gross purchases, gross commissions, or other taxable basis under the County's Business, Professional and Occupational Ordinance), and that proper accounting is maintained for verification as may be required.

Sign _____	Date _____	Sign _____	Date _____
Applicant		Signature of preparer if not applicant	
Title _____		Company _____	

****Business owners must comply with all regulations of Pulaski County's Business License ordinance, zoning ordinance, and the Va. State Code. Otherwise, the Business License will be null and void.**

OFFICE USE ONLY

Account # _____ Taxes Owed: _____

****Business Name** _____

Amount Paid \$ _____ Cash _____ Check _____ Ck # _____

BUSINESS OR PROFESSIONAL LICENSE

LICENSE YEAR JANUARY 1, 2026 TO DECEMBER 31, 2026

Check the instruction sheet to determine which category describes the license you require. Your business may require more than one type of license. Find below the category and method of computing the tax. State the category and indicate your gross receipts in the appropriate section on the application blank and return to this office not later than March 2, 2026, accompanied with the amount of tax prescribed. You will be issued a County License on a separate form.

The calculation of gross receipts, for the purposes of the business or professional license must be on either a cash or accrual basis, determined by your accounting system. The next preceding year shall normally be the preceding calendar year, January 1, to December 31, or another 12-month period. Whichever choice is made, it must be indicated and must be used consistently thereafter.

****The first \$100,000 of your gross receipts is a flat \$30.00. If you have over \$100,000 in gross receipts, you need to figure the overage using the rate category below that applies to your business and add that amount to the \$30.00 flat license tax calculated from the first \$100,000 of gross receipts. This will give the total tax to be provided for payment of your license.**

CATEGORY 00001: Contractors

The license tax imposed upon a person engaged in contracting is \$.14 (14 cents) per one hundred dollars of gross receipts over \$100,000, but not less than \$30.00 (\$30 dollars). Gross receipts for contractors whose office is not located in the corporate limits of the County of Pulaski shall be based on work performed within the corporate limits, subject to the limitation as stated in Section 58.1-3715 of the Code of Virginia 1997, as amended.

CATEGORY 00002: Retailers

The license tax imposed on a person engaged in retail sales is \$.20 (20 cents) per one hundred dollars of gross receipts over \$100,000, but not less than \$30.00 (\$30 dollars).

CATEGORY 00003: Financial, Real Estate, & Professional Services

The local license taxes imposed on a person engaged in a financial, real estate, or professional service is \$.07 (7 cents) per one hundred dollars of gross receipts over \$100,000, but not less than \$30.00 (\$30 dollars).

CATEGORY 00004: Repair, Personal & Business Services

The local license imposed on a person engaged in a repair, personal or business service or any other business or occupations not specifically listed or exempted in this ordinance or otherwise by law, the rate is \$.15 (15 cents) per one hundred dollars of gross receipts over \$100,000, but not less than \$30.00 (\$30 dollars).

CATEGORY 00005: Wholesalers

All wholesale merchants shall pay an annual license tax equal to \$.05 (5 cents) per one hundred dollars of purchases, but not less than \$30.00 (\$30 dollars).

CATEGORY 00006: Savings & Loan Associations & Credit Unions

The local license imposed on a person engaged in a financial, savings and loan, or credit Unions is \$.07 (7 cents) per one hundred dollars of gross receipts over \$100,000, but not less than \$30.00 (\$30 dollars).

CATEGORY 00007: Pawn Shop and Firearms Dealer

The local license imposed on a Pawn Shop or Firearms Dealer is a flat \$50.00 fee.

CATEGORY 00008: Precious Metals

The local license imposed on a precious metal dealer is a flat \$200.00 fee.

For Office Use Only and NEW BUSINESS APPLICATIONS ONLY:

Property zoned as: _____

Approved by zoning department to allow business: _____

Denied by zoning department: _____