



COUNTY OF YORK

APPLICATION FOR BUSINESS LICENSE - **Food Truck**
(LOCATED OUTSIDE OF YORK COUNTY)

Office Use Only

Acct#: _____

Commissioner of the Revenue * Zoning & Code Enforcement * Fire Life Safety
(757) 890-3383 (757) 890-3523 (757) 890-3600

Date Received: _____

Type of Ownership: Individual Partnership Corporation Limited Liability Company

Applicant/Owner: _____
(BASED ON OWNERSHIP)

Trade Name: _____

Mailing Address: _____
Street # Street Name Suite/Unit/Apt # City State Zip Code

Business Address: _____
Street # Street Name Suite/Unit/Apt # City State Zip Code

Start Date/First Event in York County: _____ *York County Requires a New Application Filed Every Year for Food Trucks*
MM-DD-YYYY

Business Originally Established: _____ Base Locality: _____
MM-DD-YYYY City or County Business Directed and Controlled

Federal I.D. # _____ State I.D. # _____ Social Security # _____

Email Address: _____ Website Address: _____

Local Business Phone: () _____ - _____ Corp./Main Office Phone: () _____ - _____

Cell Phone: () _____ - _____ Fax Number: () _____ - _____

Detailed Description of ALL Proposed Business Activities* - (Example: Retail-Food Truck; Description of Items Sold):

***If your business activity changes after the initial application or you will cease to be in operations in York County contact the office of the Commissioner of the Revenue prior to initiating the change or closure**

Applicant/Ownership Information (PLEASE PRINT)

List below, attach list or use the back of this application to identify the Owner, Partners or Officers of the above Company.

Name Title SS#

Home Address Home Phone Cell Phone

Name Title SS#

Home Address Home Phone Cell Phone

Office Use Only
Proof of Identification: _____
Valid through: _____

Office Use Only
Proof of Identification: _____
Valid through: _____

TAX ASSESSMENT – BASED ON ESTIMATED GROSS RECEIPTS

CLASSIFICATION OF LICENSE BASED ON
DESCRIPTION OF BUSINESS ACTIVITY:

January <input type="checkbox"/>	February <input type="checkbox"/>	March <input type="checkbox"/>	April <input type="checkbox"/>
May <input type="checkbox"/>	June <input type="checkbox"/>	July <input type="checkbox"/>	August <input type="checkbox"/>
September <input type="checkbox"/>	October <input type="checkbox"/>	November <input type="checkbox"/>	December <input type="checkbox"/>

Months Planned to be Active in York _____

\$ _____ ESTIMATED GROSS RECEIPTS ROUNDED \$ _____ FEE OR \$ _____ TAX + \$ _____ FLAT FEES = \$ _____ TOTAL DUE

FILING PERIOD ESTIMATE _____ THROUGH **December 31 of Current Year**

OATH: I the undersigned applicant do swear (or affirm) that the foregoing figures and statements are true, full and correct to the best of my knowledge and belief, and that I understand the limits of this license. Furthermore, I understand and acknowledge that completion of this application and payment for a county business license shall not be deemed to be approval to actually operate the desired business activity at the desired location without first obtaining permits, inspections and approvals as required by York County Zoning Department if applicable.

Printed Applicant(s) Name: _____

Applicant(s) Signature: _____ Date: _____



Sarah K. Webb
 Commissioner of the Revenue
 County of York, Virginia
 Post Office Box 189, Yorktown, Virginia 23690-0189
 P: (757) 890-3383 | F: (757) 890-3380
 W: www.yorkcounty.gov/revenue
 E: revofc@yorkcounty.gov



CONSUMER TAX REGISTRATION

(Print)

Office Use Only:

BL Acct #: _____

Consumer Tax Acct # _____

PART I:

- Check each that apply:** Prepared Food & Beverage Tax 4%
 Transient Occupancy Tax 5% & \$2.00 Additional (Nightly) Transient Tax (Campgrounds Exempt)
 Short-term Rental 1%

Federal ID#: _____ SS# _____ Individual Partnership Corp. LLC.

Business Name: _____ Trade Name _____

Business Location: _____

Mailing Address: _____

E-Mail Address _____ Establish Date In York County: _____

Telephone # () _____ - _____ Alternate Telephone # () _____ - _____

PART II ONLINE FILING

All persons collecting the taxes above are required to file the monthly report using our online services unless a waiver has been requested and approved in advance. Go to www.yorkcounty.gov/revenue and choose E-Commissioner Online Business Forms and choose the tax you need to file and pay.

PART III REMITTANCE AND PENALTY

Filing and payment is due on or before the 20th of the month for taxes collected in the preceding month. Filing and payment received after the due date is subject to penalties and interest. Filing and payment for **Short-term Rental** only is due quarterly, on or before the 20th of the months of April, July, October and January.

PART IV TYPES OF CONSUMER TAX

PREPARED FOOD AND BEVERAGE TAX

The prepared food and beverage tax, also known as the meals tax, is to be imposed on the sale of food and beverages served, sold, or delivered from a food establishment, whether prepared in such food establishment or not, or whether consumed on the premises or not. Most food items prepared or sold by a restaurant, cafeteria, fast food chain, delicatessen, and/or convenience store are subject to the prepared food & beverage tax. All food sales by the following vendors are presumed to also be taxable: caterers, special event concession vendors, Market Days vendors and mobile food vendors. The tax rate is 4%. If an amount is entered as an "ALLOWABLE DEDUCTION", a detailed explanation must be provided to support that deduction.

In accordance with the State Code of Virginia, § 58.1-3833 (C) "All food and beverage tax collections and all meals tax collections shall be deemed to be held in trust for the county, city or town imposing the applicable tax. The wrongful and fraudulent use of such collections other than remittance of the same as provided by law shall constitute embezzlement pursuant to § [18.2-111](#)."



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TRANSIENT OCCUPANCY & \$2.00 ROOM TAX

The transient occupancy tax also known as the lodging tax is imposed on the total amount paid for any period of not more than thirty (30) consecutive days, plus a flat rate of \$2.00 per room per night. Lodging is for accommodations at any hotel, motel, bed & breakfast, lodging and/or the use of space or campground. (Campgrounds are exempt from collecting the flat \$2.00 per room per night tax.) The tax rate is 5%. If an amount is entered as an “ALLOWABLE DEDUCTION”, a detailed explanation must be provided to support that deduction.

In accordance with the State Code of Virginia § 58.1-3819 (E) “All transient occupancy tax collections shall be deemed to be held in trust for the county, city or town imposing the tax.” In accordance with the County Code Section 21-162 “Any person violating, failing, refusing or neglecting to comply with any provision of this article shall be guilty of a Class 3 misdemeanor.... Each failure, refusal, neglect or violation, and each day's continuance thereof, shall constitute a separate offense.”

SHORT-TERM RENTAL TAX

Short-term rental is any person that is in the business of daily rental of property if not less than eighty percent (80%) of the gross rental receipts in any year are from transactions involving rental periods of ninety-two (92) consecutive days or less.

PART V

LIABILITY

Any corporate or employee of a corporation; partnership officer or a member, or employee of a partnership; limited liability company officer, or member, manager or employee of a limited liability company who is under a duty to act on their behalf required to collect, account for and pay over any prepared food and beverage tax and local transient occupancy taxes administered by the commissioner of the revenue, who willfully fails to collect or truthfully account for and pay such tax, who willfully evades or attempts to evade any such tax or the payment, shall, in addition to any other penalties provided by law, be guilty of a Class 1 misdemeanor.

PART VI PERSON(S) RESPONSIBLE FOR COLLECTING & REMITTING TAX

This tax is held in trust until remitted to the County. In accordance with the state code § 58.1-3906 and § 58.1-3907 unless otherwise described, the owner, corporate officer or employee, or member or employee of a general partnership or limited liability company shall in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor for failure to collect and remit these taxes. The wrongful and fraudulent use of such collections shall constitute embezzlement pursuant to § 18.2-111.

(Print) Name 1	Title	Social Security #
Home Address		Home Telephone #
(Print) Name 2	Title	Social Security #
Home Address		Home Telephone #

PART VII

SIGNATURE(S) REQUIRED

Signature 1	E-Mail Address	Date
Signature 2	E-Mail Address	Date

KEEP A COPY OF THIS FORM FOR YOUR RECORDS