



Karena L. Funkhouser
Commissioner of the Revenue

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2026 King William County - Business License Application

Owner's Name: _____
 Mailing Address: _____
 City/State/Zip: _____

PLEASE COMPLETE ALL FIELDS. Incomplete applications will delay processing.
SIGNATURE REQUIRED.
DUE by March 1st

A OWNER/BUSINESS INFORMATION			
<input type="checkbox"/> Sole Proprietor		<input type="checkbox"/> Partnership	
<input type="checkbox"/> Corporation		<input type="checkbox"/> LLC	
<input type="checkbox"/> Other			
Business/Trade Name			Date Established
Physical Address			
SSN	Fed. ID #	<input type="checkbox"/> New	<input type="checkbox"/> Renewal
Contact Name	Contact Title	Phone Number	
Business Description			
Email		Check Box to receive renewals/notifications by Email: <input type="checkbox"/>	
Is this business required to collect the food & beverage tax or the transient occupancy tax?			
If yes, please provide the King William account number.		Account Number	

B CONTRACTOR INFORMATION			
Class:	<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	License #:	Exp. Date: ____/____/____
Worker's Compensation Compliance Acknowledgement Number: _____			
-Please attach a copy of your current Contractor's License. If you are not State Registered as a Class A, B, or C Contractor, you must sign a Contractor's Affidavit stating that you are not subject to licensure or certification as a contractor or subcontractor pursuant to Virginia State Code 54.1-1111.			

C Gross Receipt and Payment Calculations		Category	Rates
1. Enter Prior Year Gross Receipts or for a new business enter Yearly Estimate	\$	Contractor	.0016
2. If your gross receipts are \$50,000 or less annually, the minimum tax is \$30	\$	Retail Sales	.0020
3. Enter Category name (see Rate Table on right hand side)		Business Serv	.0016
4. Enter Rate (see Rate Table on right hand side)		Professional	.0038
5. Net Tax (if 1 is < or = \$50,000 enter \$30)-(if 1 is > \$50,000 enter line 1 X line 4)	\$	Wholesale	.0005
6. Late Payment Penalty (10% of Net Tax)	\$		
7. Total Payment (5+6) Make checks payable to Treasurer, King William County	\$		

I hereby declare that the statements and figures herein given are true, full and correct to the best of my knowledge and belief.

Signature: _____ Date: ____/____/____

Account #	
License Year	2026

Received Date: ____/____/____ Issued Date: ____/____/____ Check #: _____ Amount: _____

If you are operating under a fictitious name, you must record that name with the State Corporation Commission (SCC). You may use the following link: <https://cis.scc.virginia.gov>

CONTRACTORS

Please provide this office with a list of subcontractors that worked for you in King William County during calendar year 2024. The list should include the name of the company, trade name, contact person, phone number, mailing address and the amount of the contract. Any additional information provided will ensure that all subcontractors are properly assessed.

ALL contractors must complete the Form 61A, Contractor’s Certificate of Workers’ Compensation Insurance. (\$65.2-800)

WHO MUST FILE FOR A BUSINESS LICENSE?

According to King William County Code, Sec. 18-34, it is unlawful to do business without obtaining a business license. King William County Code, Sec. 18-38 states: Every person shall apply for a license for each business or profession when engaging in a business in the county if the person has a definite place of business in the county; there is no definite place of business anywhere and the person resides in the county; or there is no definite place of business in the county but the person operates amusement machines or is classified as an itinerant merchant, peddler, carnival, circus, contractor, subject to Code of Virginia, § 58.1-3715, or public service corporation. A separate license shall be required for each definite place of business and for each business. **King William Code Ordinance Sec. 18-40** states: For the purpose of ascertaining the tax to be paid by any person beginning a new business, employment, profession, or activity and whose license tax shall be based on gross receipts, gross sales, gross purchases, gross commission, gross contracts, or orders, the licensee shall estimate the basis for measuring the license tax between the date of issuance of the license and December 31st. If such estimate shall be less than the amount described in [section 18-37](#), the licensee shall pay the administrative fee (\$30.00) therein described.

Please see the complete BPOL Ordinance available online at www.kwc.gov

King William Code Chapter 70 Article VIII states every retailer that meets the definition of “restaurant” as set forth in the Code of Virginia §35.1-1 shall collect the amount of tax (4%) imposed under this article from the purchaser on whom the same is levied at the time payment for such food becomes due and payable, whether payment is to be made in cash or on credit by means of a credit card or otherwise. The amount of tax owed by the purchaser shall be added to the cost of the food by the seller who shall pay the taxes collected to the county as provided in this article. Taxes collected by the seller shall be held in trust by the seller until remitted to the county. The wrongful and fraudulent use of such collections other than remittance of the same as provided by law shall constitute embezzlement pursuant to Code of Virginia, § 18.2-111.

King William Code Chapter 70 Article X imposes a transient tax equal to 7% of the total amount paid in a retail sale by the customer for any accommodation.

Make checks payable to King William County, Treasurer. The phone number is (804) 769-4931.

UPON REQUEST ALL KING WILLIAM COUNTY BUSINESSES ARE REQUIRED TO PROVIDE A COPY OF THE MOST RECENT BUSINESS, CORPORATE AND/OR INDIVIDUAL TAX RETURN, SHOWING GROSS RECEIPTS.