

<u>NEW BUSINESS LICENSE CHECKLIST – RESTAURANT</u>

Complete the top portion of the **Business License Application**. Leave the "gross receipts" portion blank. Sign and date at the bottom.

Complete the form titled "**Page County Building Department Information**". This form will need to be approved by the Page County Building Official. We will email the form to the Page County Building office for you.

Complete the **Zoning Clearance Application**.

Complete the **Sign Permit Application** for any new signs or changes to existing signs (if applicable).

Complete the "Registration for Food & Beverage Tax" form.

Keep the Meals Tax Ordinance for your records.

Keep the "**Local Tax on Food and Beverage**" form for your records. Updated forms may be downloaded from our website <u>www.townofluray.com</u>.

Bring all completed and signed forms to the Luray Town Office for review. Fees will be determined upon approval.

	TOWN OF LURAY BUSINESS I POST OFFICE BOX 629 LUF 540-743-5511 OR FAX	RAY, VIRGI	NIA 22835	
BUSINESS NAME	APPLICAN	T'S NAME		
BUSINESS LOCATION	MAILING A	ADDRESS		
TELEPHONE	FAX_#	SOCI	AL SECURITY #	
FEDERAL ID #	EDERAL ID # SALES TAX # EMAIL			
ALL BUSINESSES MU	BUSINESS AND ACTIVITIES IN ST STATE THEIR PREVIOUS YEAR'S URNISHED BY YOU ON THIS FORM I	VOLUME OF		
	LICENSE IN THE TOW	N OF LURAY	W	5111255
THE T	REASURER'S OFFICE WILL CA DESCRIPTION	LCULATE	YOUR LICENSE FEE GROSS RECEIPTS	
RETAIL MERCH			GRUSS RECEIPTS	
WHOLESALE M				
PROFESSIONAL				
BUSINESS, PERS	SONAL, REPAIR SERVICE DESCRIPTI	ON		
CONTRACTOR H	BUSINESS WITHIN TOWN LIMITS			
	OUTSIDE TOWN LIMITS) ots made within Town of Luray)			
FINANCIAL SER				
	FUEL OIL DEALERS			_
ITINERANT MEI \$500.00 per year	RCHANT OR PEDDLER			
· · · · · · · · · · · · · · · · · · ·	BROKER, APPRAISER, SALESPERSON	I		
DIRECT SELLER	~			
TELEPHONE				
BEER AND WINI	E OFF PREMISES \$37.50			
BEER AND WIN				_
MIXED BEVERA				
	IINES(# OF MACHINES)			_
	ENSE \$500.00 Luder 5 000 col Over 5 000 col			_
DISTILLERY TOBACCO - \$20	□ Under 5,000 gal, Over 5,000 gal □			
BREWERY - \$				
1 HEREBY SWEAR OR AFFI	RM THAT THE ABOVE INFORMATION AS ' ORRECT TO THE BEST OF MY KNOWLEDGE.		EIPTS, SALES, COMMISSIONS, PURC	THASES AND
	ature of Applicant I MUST BE COMPLETED AND I			ST
	10% PENALTY ADDED IF LICENSE I INTEREST PER ANNUM			
ZONING DISTRICT	ZONING ADMINISTRATOR APPROV	AL	ACCOUNT NUMBER	

Page County Building De Required for the Town of 1	-
Date: Tax Map #:	SS/ID #:
Applicant:	Owner of Property (if different):
Name:	Name:
Address:	
Telephone #:	
Name of Proposed Business:	
Type of Business:	
Check Only One: In Home Occupation:	Stand Alone Business:
New Construction: Yes No Current Us	e of Property:
Will this Business be open to the public? Yes	No
Number of Employees: Numb	er of Patrons per Day:
Public Water and Sewer Available? Yes	No
Page County E911 Address of Proposed Business:	
Signature of Applicant/Owner:	Date:
Page County Building Official: Approved	Denied
Page County Building Official	Date:

Note: Effective October 12, 2005, this form must be completed by the applicant/owner and delivered to the Page County Department of Inspections for approval. Prior to issuance of a Business License by the Town of Luray, approval must be received from the Department of Inspections.



I, as owner or authorized agent for the property described below, do hereby certify that I have the authority to make this application for a Zoning Permit for the activity described below and as show on any attached plans or specifications, that the information provided is correct and that any construction/use will conform to the regulations of the Town's *Zoning Ordinance* and other codes of the Town of Luray, County of Page, and Commonwealth of Virginia, as applicable. This permit application authorizes the Zoning Administrator or designee to perform reasonable site inspections as required to confirm information provided and compliance with the conditions applicable to this permit. Further I understand that any deviation from the application as requested shall require the express written approval of the Zoning Administrator.

Purpose of Application:	O Business License	O Inside Renovations	O Temporary Pool
Applicant Information:			
Applicant Name			
Phone:		ail:	
Property Owner Informat			
Owner Name			
Phone:		ail:	
Property Information:			
Site Address			
Page County Tax Map Num	lber	Town Zoning Di	istrict
Request Information:			
Nature of Request (Describe	e Fully)		
For Bus	iness License: All taxes must be current; A	relation to home and neighboring lots on back Any signage will require separate permit appli astruction time, and estimated value of improv	cation
Signature of Applicant		Date	
Zoning Administrator		Date	
Comments:			



I, as owner or authorized agent for the work described below, do hereby certify that I have the authority to make this application for a Sign Permit for the activity described below and as shown on any attached plans, that the information provided is correct and that any sign and its placement will conform to the regulations of the Town's Zoning Ordinance, Article VIII-Signs, and other codes of the Town of Luray, County of Page, and Commonwealth of Virginia, as applicable. Further I understand that any deviation from the application as requested shall require the express written approval of the Zoning Administrator.

Applicant Information:

Applicant Name			
Company Name			
Address			
Sign Contractor Information			
Company Name			
Address			
Phone:			
Property Owner Information:			
Owner Name			
Address			
Phone:		Email:	
Property Information:			
Site Address			
			Zoning District
Request Information:			
Sign Dimensions			
Nature of Sign Request (Describe l	Fully)		
Sign Type: O Wall Mount	• Projection	○ Pole Mount	○ Monument

Please include sketch of all buildings with dimensions with sign locations

Town of Luray * PO Box 629 * 45 East Main Street * Luray VA 22835 * Phone 540.743.5511 * Fax 540.743.1486

Please submit a sketch of Site Plan on attached sheet of the proposed sign(s) to include all of the following that will apply to your proposed application.

- 1) Position of the sign in relation to adjacent lot lines, buildings, sidewalks, streets and intersections.
- 2) General description of structural design and construction of materials to be used.
- 3) Specifications indicating the height, length, depth, perimeter and area dimensions, square footage, means of support, method of illumination, colors, and any other significant aspect of the proposed sign.
- 4) Size and placement of all existing signs to remain on the property.
- 5) Pictures or artist's renderings of signs.
- 6) Building dimensions and total square footage of building.
- 7) Name of street(s) parallel with front of structure and other adjacent streets.

Applicant, Property Owner, and Sign Erector herby covenant to restore any and all damages to sidewalks, streets, alleys, sewers, gas mains, and electrical installations which may result.

I hereby certify that the information provided on this application is correct and that the construction will conform to all relevant Building Code requirements and private restrictions, if any, which may be imposed upon the above property by Deed.

I hereby certify that the information provided on this application is correct and the sign(s) meet all Town, County and State requirements. Refer to Article VIII of Luray Code of Ordinances, townofluray.com

Signature of Applicant:

Date:

Owner's Authorization (if different) – I am the owner of the property described above and I am aware of the contents of this permit application. I have authorized (print)

______to act on my behalf in submitting this permit application.

Signature of Property Owner:

Date: _____

TOWN OF LURAY, VIRGINIA Office of the Treasurer 45 East Main Street, Post Office Box 629 Luray, Virginia 22835 Telephone: 540-743-5511 Fax: 540-743-1486

REGISTRATION FOR FOOD & BEVERAGE TAX

A Separate Registration Form Is Required For Each Location

Taxpayer ID# _			
Virginia Sales T	ax Registration Numb	er	
Applicant			
	Individual	Partnership	Corporation
Trade Name			
Physical Location	on		
Conven prepare Telephone Num Number of Loca	nience/Grocery Store, I ed food. hber ations in Town	essen, Snack Bar, Drive-In, Diner, Dining Room, or othe	r establishment selling
Location of Eac	n		
Date Business I	Began		
IMPORTANT:	Name and telephone r	number of accountant or per	rson responsible for reporting tax.
Name			
Address			
Telephone Num	1ber		
Date			
Signature			

Footnotes: **ARTICLE VII. MEALS TAX** --- (5) ---State Law reference- Excise tax on meals, Code of Virginia, § 58.1-3840. **Sec. 78-171. Levy.**

The town hereby imposes and levies an excise tax at a rate of five percent on all meals purchased in the town, regardless of where such meals are prepared or consumed, except as provided herein.

(Code 1981, § 17-91; Ord. of 7-10-2000, § II; Ord. of 10-10-2000, § II; Ord. of 7-1-2013(2), § 1); Ord. of 5-13-2024, § 2)

Sec. 78-172. Exemptions.

(a) No such tax on meals may be imposed on:

- (1) That portion of the amount paid by the purchaser as a discretionary gratuity in addition to the sales price of the meal; or
- (2) That portion of the amount paid by the purchaser as a mandatory gratuity or service charge added by the restaurant in addition to the sales price of the meal, but only to the extent that such mandatory gratuity or service charge does not exceed 20 percent of the sales price.
- (b) No such tax on meals may be imposed when sold or provided by:
 - (1) Boarding houses that do not accommodate transients;
 - (2) Cafeterias operated by industrial plants for employees only;
 - (3) Restaurants, as such term is defined in subdivision 9(a) of Section 35.1-1 of the Code of Virginia, as amended, to their employees as part of their compensation when no charge is made to the employee;
 - (4) Volunteer fire departments and rescue squads; nonprofit churches or other religious bodies; educational, charitable, fraternal, or benevolent organizations, the gross proceeds of which are to be used by such church, religious body or organization exclusively for nonprofit educational, charitable, benevolent, or religious purposes;
 - (5) Churches that serve meals for their members as a regular part of their religious observances;
 - (6) Public or private elementary or secondary schools, or public or private colleges and universities, to their students or employees;
 - (7) Hospitals, medical clinics, convalescent homes, nursing homes, or other extended care facilities to patients, residents or employees thereof;
 - (8) Daycare centers;
 - (9) Homes for the aged, infirm, handicapped, battered women, narcotic addicts, or alcoholics;
 - (10) Age-restricted apartment complexes or residences with restaurants, not open to the public, where meals are served and fees are charged for such food and beverages, and are included in rental fees; or
 - (11) Vending stands or other business enterprises under the jurisdiction of the Department for the Blind and Vision Impaired, and located on property acquired and used by the United States for any military or naval purpose.

- (c) No such tax on meals may be imposed:
 - (1) When used or consumed and paid for by the commonwealth, any political subdivision of the commonwealth, or the United States;
 - (2) Provided by a public or private nonprofit charitable organization or establishment to elderly, infirm, blind, handicapped, or needy persons in their homes, or at central locations; or
 - (3) Provided by private establishments that contract with the appropriate agency of the commonwealth to offer food, food products, or beverages for immediate consumption at concession prices to elderly, infirm, blind, handicapped, or needy persons in their homes or at central locations.
- (d) No such tax on meals may be imposed on the following items when purchased for off-premises consumption:
 - (1) Food and beverages sold in factory sealed containers or packages, and purchased for off-premises consumption;
 - (2) Food and beverages purchased from grocery stores and convenience stores, or for human consumption as "food" is defined in the Federal Food Stamp Act of 1977, as amended, and federal regulations adopted pursuant to that act, except for the following items ready for human consumption at a delicatessen counter: sandwiches, salad bar items sold from a salad bar, prepackaged singleserving salads consisting primarily of an assortment of vegetables, and nonfactory sealed beverages;
 - (3) Food and beverages sold through vending machines; or
 - (4) Food and beverages purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.

(Code 1981, § 17-92; Ord. of 7-10-2000, § III; Ord. of 10-10-2000, § III; Ord. of 7-1-2013(2), § 1)

Sec. 78-173. Collection.

- (a) The tax imposed on meals shall be added to the amount of the purchase, and then collected by the seller and paid by the purchaser at the time such charge is due.
- (b) All meals tax collections shall be deemed to be held in trust for the town.
- (c) The wrongful and fraudulent use of such collections other than remittance of the same as provided by law shall constitute embezzlement pursuant to Section 18.2-111 of the Code of Virginia, as amended.

(Code 1981, § 17-93; Ord. of 7-10-2000, § IV; Ord. of 10-10-2000, § IV; Ord. of 7-1-2013(2), § 1)

Sec. 78-174. Reporting.

- (a) Every person required to pay the tax on meals imposed by this article shall keep and maintain records of all taxable purchases, for a period of five years from the date of each purchase, setting forth information as the treasurer may require, to include, but not limited to, the following:
 - (1) The date of all taxable purchases;
 - (2) The amount of all taxable purchases;
 - (3) The amount of tax levied on all purchases; and
 - (4) The amount of tax collected on all purchases.
- (b) The treasurer shall have the power to examine and duplicate all such records at reasonable times, without unreasonably interfering with any business, for the purpose of enforcing the provisions of this article.
- (c) Every person required to pay the tax on meals imposed by this article shall, by the 20th day of the following month, file a report with the treasurer, setting forth information as the treasurer may require, to include, but not limited to, the following:
 - (1) The monthly gross purchases of meals;
 - (2) The monthly gross purchases of meals exempt from such tax;
 - (3) The monthly gross tax levied on all purchases; and
 - (4) The monthly gross tax collected on all purchases.

(Code 1981, § 17-94; Ord. of 7-10-2000, § V; Ord. of 10-10-2000, § V; Ord. of 7-1-2013(2), § 1)

Sec. 78-175. Payment.

The seller shall pay all meals tax collections to the town as provided in this article and as the treasurer may require.

(Code 1981, § 17-95; Ord. of 7-10-2000, § VI; Ord. of 10-10-2000, § VI; Ord. of 7-1-2013(2), § 1)

Sec. 78-176. Penalties.

Any person willfully failing or refusing to collect, report or pay the tax on meals as required under this article within the time required shall also pay a penalty in the amount of ten percent of the tax on meals, or a minimum of \$10.00 if such failure is not more than 30 days in duration, and thereafter, shall pay interest in the amount of 12 percent per annum.

(Code 1981, § 17-96; Ord. of 7-10-2000, § VII; Ord. of 10-10-2000, § VII; Ord. of 7-1-2013(2), § 1)

Sec. 78-177. Enforcement.

- (a) If any person shall fail or refuse to timely collect, report or pay the tax on meals imposed under this article, or if the treasurer has reasonable cause to believe that an erroneous statement has been filed, the treasurer shall proceed in such manner as is practicable to obtain facts and information on which to base an estimate of the tax due the town and, shall make such investigation and take such testimony and other evidence as may be necessary, provided that notice and opportunity to be heard be given any person who may become liable for the amount owing prior to any determination by the treasurer.
- (b) As soon as the treasurer has procured whatever facts and information as may be obtainable upon which to base the assessment of any tax payable by any person who has failed to collect, report, or pay such tax, the treasurer shall proceed to determine and assess against such person the tax, penalty, and interest provided in this article, and shall notify the person by certified or registered mail sent to his last known address of the amount of such tax, penalty, and interest. The total amount thereof shall be payable ten days after the date such notice is given.

(Code 1981, § 17-97; Ord. of 10-10-2000, § VIII; Ord. of 7-1-2013(2), § 1)

Sec. 78-178. Violation.

(a) Any person willfully failing or refusing to collect, report or pay the tax on meals as required under this article shall, upon conviction thereof, be guilty of a Class 1 misdemeanor, except that any such person shall be guilty of a Class 3 misdemeanor if the amount of tax lawfully assessed is \$1,000.00 or less.

(b) Each violation of this article shall constitute a separate offense, and conviction of any such violation shall not relieve any person from the collection, reporting or payment of the tax on meals imposed under this article.

(Code 1981, § 17-98; Ord. of 10-10-2000, § IX; Ord. of 7-1-2013(2), § 1)

Secs. 78-179-78-189. Reserved.

Town of Luray Office of the Treasurer, P.C Luray, Virginia 228 (540) 743-5511 Local Tax on Food and	D. Box 629 35
Report for the month of	, 20
Business Name:	Taxpayer ID#
Address:	Virginia Sales Tax Registration Number:
1. Gross Sales on Meals:	\$
 2. Allowable Exemptions: a. Meals to Employees when no charge is made to employee b. Meals Paid for by Federal, State or Local Governments c. Non-alcoholic beverages, popcorn, candy and confections sold in theaters d. Meals sold to nonprofit educational, religious and charitable organizations 	\$\$\$\$\$\$\$
e. TOTAL EXEMPTIONS: (Detailed attachment required to substantiate the amount being deducted)	\$
3. Items 1 less Item 2 (e):	\$
4. TAX (5 % of Item 3):	\$
5. Penalty for late filing and payment (10 % of Item 4):	\$
6. Interest for late filing and payment (12 % per annum):	\$
7. Total Tax, Penalty, and Interest Due (Sum of lines 4, 5, & 6):	\$
I swear (or affirm) that I have examined this return, that it is made in go and belief all entries made herein, and contained in each schedule or sta true, correct and complete, and in accordance with the law and regulati	atement attached and made a part hereof, are
Signature Ti TAX IS DUE EACH CALENDAR MONTH ON OR BEFORE THE 20 TH OF THE MONTH FOLLOWI MAKE CHECKS PAYABLE TO THE TOWN OF LURAY AND RETURN ORIGINAL COMPLETED FO 629, Luray, VA 22835. * Retain a copy for your record	ORM ALONG WITH PAYMENT TO: Town of Luray, P.O. Box
<i>Town Office Use Only</i> Date Paid: Amount:	Authorized Signature:

We're excited you've decided to do business in Virginia.

Ready to register?

You can start the registration process by using the button below, and selecting "New business? Register your business here." You can save a draft, and come back later to complete your registration. Just be sure to save your user ID and password, so you can log back in.

If you plan to hire employees, you can register with the Virginia Employment Commission (VEC) at the same time you register with us. VEC is responsible for collecting unemployment tax.

Register your business now

What you need before you start your registration

- Federal Employer Identification number (FEIN). Don't have a FEIN? You can get one through the IRS website.
- Primary account user's information: Name, email, and phone number.
- Responsible party's information: Name, Social Security number, home mailing address, email address, and phone number.
- Business information: Legal business name; primary business address, and mailing address.
- Entity type. If you're not sure, the <u>Small Business Administration</u> is a good resource to see which business structure is most appropriate for your business.
- North American Industry Classification System (NAICS) code. Look it up here.
- The tax types you need to register for and the date you'll begin business for the purposes of each tax type.

An interactive, step-by-step video to help you register is available.

When you complete your registration, you'll receive your Virginia Tax account number for each tax type, your sales tax certificate (if you registered to collect retail sales or use tax), and documents to help you with your next steps (what returns you need to file, when to file, etc.). You also are automatically enrolled in a business online services account where you'll be able to file and pay taxes, send us emails, and manage your Virginia Tax account in the future.

Business Registration FAQs

Why can't I register my business online?

Can I come back later to finish my registration?

What are the most common tax types I might need to register for?

What types of business entities can I register?

Can I make changes to my registration?

Resources for New Businesses

- <u>Business One Stop</u> is an online interactive system that helps you register your business with several Virginia state and local agencies at one time.
- State Corporation Commission (SCC) some businesses must also register with the SCC.
- U.S. Small Business Administration
- <u>Virginia Economic Development Partnership</u>
- Virginia Employment Commission (VEC)