TOWN OF HERNDON, VIRGINIA
TOWN COUNCIL

ORDINANCE

APRIL 22, 2025

Ordinance- **to amend Chapter 30 (FINANCE AND TAXATION), Article VII (Business, Professional, Occupancy License), Division 2 (Fees and Taxes), Section 30-246 (Enumeration), and Section 30-263 (Repair Service) to increase fees for retail merchants and repair services.**

BE IT ORDAINED by the Town Council of the Town of Herndon, Virginia that:

1. The following sections or provisions of the Herndon Town Code (2000), as amended, are amended and re-ordained as follows:

CHAPTER 30 (FINANCE AND TAXATION)

Article VII. Business, Professional, Occupancy License

Division 2. Fees and Taxation

Sec. 30-246 – Enumeration

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(b) There is no fee for the issuance of such license. In addition to the license tax specified in subsection (a) of this section, and except as may be otherwise provided in this article or in Code of Virginia, §§ 58.1-3712, 58.1-3712.1 and 58.1-3713, every such person or business with annual gross receipts, purchases, or retail or wholesale sales, as appropriate, of more than $100,000.00 shall be assessed and required to pay annually a license tax on all the gross receipts, purchases, or retail or wholesale sales, as appropriate, of such persons includable as provided in this article at a rate set forth in this subsection (b) for the class of enterprise listed:

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(2) For retailers, including those engaged in the short-term rental business as defined in Code of Virginia, § 58.1-3510.4(B) (however defined), (but excluding those engaged in commercial leasing covered by section 30-265) $~~0.13~~ **0.17** per $100.00 of gross receipts (Code of Virginia, § 58.1-3706 A.2);

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Sec. 30-263 – Repair service

Every person conducting or engaging in repair service occupations, businesses or trades shall pay an annual license tax of ~~$0.13~~ **0.19** for each $100.00 of gross receipts of the base year.

2. This ordinance shall be effective on and after January 1, 2026 for license years beginning on and after January 1, 2026. It is the Town Council's intention that business, professional, or occupational license taxes computed using the base year, calendar year 2025, shall be governed by this ordinance.