

# **NOTICE - Municipal Sales and Use Tax**

**Effective July 1, 2017**

**Re: Municipal Sales and Use Tax**

**Effective July 1, 2017 the Corporation of Shepherdstown will begin imposing a local Municipal Sales and Use tax at the rate of 1%. The new effective rate is the State sales tax rate of 6% plus the municipality's tax rate of 1% for a total tax rate of 7%. This local tax is one of the ordinance changes coming out of our Home Rule initiative, the readings for which were on June 14 and 28, 2016. Martinsburg, Ranson and Charles Town have already implemented a similar tax.**

**The Municipal Sales and Use Tax will be imposed on all taxable sales of tangible personal property and services within the corporate limits of the Corporation of Shepherdstown for which your business currently pays a States sales tax of 6%.** Businesses will be required to report and remit the Municipal sale and use tax on the same form in which they use to report their Sales tax.

- If filing electronically, your business will need to complete Schedule M of the West Virginia Sales and Use Tax Return Form.
- If filing hardcopy using Form WV/CST-200CU, your business will need to complete either Part III (Municipal Sales Tax) for Part IV (Municipal Use Tax).

In both instances the Municipal taxes is added to the State taxes for a single amount due by your business. The State collects Municipal taxes on behalf of the Corporation of Shepherdstown.

## **Exemptions**

Do not charge local sales tax on sales of taxable items when:

- Your customer gives you a fully completed Certificate of Exemption for state sales tax
- You ship or deliver the items to your customer outside the local area
- You sell direct-to-home satellite (DBS) services. These services are subject to state sales taxes, but not local sales taxes. (This is a federal preemption from the Telecommunications Act of 1996.)

Federal government, state and local agencies often are exempt from State and Municipal sales and use taxes, but in situations where they are exempt, they must claim the exemption by presenting a properly-executed exemption certificate. (See TSD-300 Sales and Use Tax Exemptions).

Additional information concerning the West Virginia State Tax Department's Municipal Sales and Use Tax is available on their website at [www.wva.state.wv.us/wvtax/](http://www.wva.state.wv.us/wvtax/). Or by calling their office (Mon – Fri from 8:00am – 5:00pm) at **(304) 558-3333 or 1-800-982-8297**.

For general questions, you may contact the Shepherdstown Town Clerk, Amy Boyd, at (304) 876-2398.

Notice: A business license will not be renewed/issued if you are in violation of any Town ordinance or have outstanding accounts (i.e. utility bills, parking tickets, building permits).

**BUSINESS LICENSE**  
**Corporation of Shepherdstown**  
**P.O. Box 248**  
**Shepherdstown, West Virginia 25443**  
**Telephone: 304-876-2398**

Application is hereby made, by the undersigned, for a Business License under the provisions of the Corporation of Shepherdstown License Fee Ordinance for the fiscal year beginning July 1, \_\_\_\_\_. Make any necessary changes to your name, address, phone number, etc., on this side. Please add your email address.

TYPE OF OWNERSHIP: Individual Partnership Corporation  
Other (please specify)\_\_\_\_\_

NAME OF BUSINESS: \_\_\_\_\_

BUSINESS STREET ADDRESS: \_\_\_\_\_

BUSINESS MAILING ADDRESS: \_\_\_\_\_

BUSINESS PHONE NUMBER: \_\_\_\_\_

OWNER'S NAME (S): \_\_\_\_\_

OWNER'S MAILING ADDRESS: \_\_\_\_\_

OWNER'S PHONE NUMBER: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

If a corporation or a cooperative please attach a list of principal officers and their addresses.

W. V. CONTRACTOR/TRADE LICENSE NUMBER: \_\_\_\_\_

(A copy of your W. V. Contractor's/Trade License must accompany this application.)

W.V. STATE BUSINESS LICENSE NUMBER: \_\_\_\_\_

(If applying for the first time, a copy of your W. V. State Business License must accompany this application.)

HEALTH PERMIT NUMBER (For food services only): \_\_\_\_\_

(A copy of your Health Permit must accompany this application.)

CHARACTER OF BUSINESS: \_\_\_\_\_ FEE PAID: \_\_\_\_\_

OWNER'S SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

Business License Fee Schedule

	Category	Fee
	<b>8-201A General Business (for businesses not specifically listed)</b>	20.00
	<b>8-204 Coin-operated devices- Merchandise, service, music and amusement devices, or vending machines</b>	
*	Coin-operated baggage or parcel checking machine or device which is used for the storage of baggage or parcels of any character.....	0.50 each section
*	Toilet locker device, or sanitary napkin device or bed vibrator device.....	0.50 per locker device
*	Twenty or more coin-operated amusement or music devices of the following types shall be:	
	One cent devices.....	50.00
	Five cent devices.....	75.00
	Ten cent devices.....	75.00
	Over ten cent devices.....	75.00
	*The operator of more than one type of such device above shall pay the highest fee prescribed	
*	Own and operate less than twenty amusement or music devices shall be upon a per device basis as follows:	
	One cent devices.....	2.00
	Five cent devices.....	5.00
	Ten cent devices.....	10.00
	Over ten cent devices.....	12.50
	Devices taking more than one denomination of coin shall be licensed on the basis of the largest denomination of coin taken or the total of the coins necessary to make the device function or operate.	
*	Own and operate a total of twenty or more coin-operated merchandise or service devices of the following types shall be:	
	One cent devices.....	50.00
	Five cent devices.....	75.00
	Ten cent devices.....	75.00
	Over ten cent devices.....	75.00
	Operator of more than one type of such devices shall pay the highest fee prescribed	
*	Own and operate less than twenty merchandise or service devices shall be upon a per device basis as follows:	
	One cent devices.....	2.00
	Five cent devices.....	5.00
	Ten cent devices.....	10.00
	Over ten cent devices.....	12.50
	*Any device taking more than one denomination of coin shall be licensed on the basis of the largest denomination of coin taken or the total of the coins necessary to make the device function or operate.	
	<b>Section 8-205 Same-Washing, cleaning and dry cleaning devices</b>	
*	Ten or more machines, in any one location.....	30.00
*	Less than ten machines, in any one location.....	3.00 per machine
		No less than 15.00
	<b>Section 8-205A Coin-operated vehicle washing devices</b>	
*	Ten or more machines, in any one location.....	30.00
*	Less than ten machines, in any one location.....	3.00 per machine
		No less than 15.00
	<b>Section 8-207 Hawking, Peddling, Street Vending Prohibited; Exceptions</b>	see ordinance
	<b>Section 8-208 Hospitals, sanitoriums and extended care facilities</b>	
*	5-49 beds.....	500.00
*	50-99 beds.....	750.00

Business License Fee Schedule

	<b>Category</b>	<b>Fee</b>
	<b>Section 8-208 Hospitals, sanitoriums and extended care facilities</b>	
*	100-199 beds.....	1000.00
*	200 or more beds.....	1250.00
	<b>Section 8-209 Hotels, motels, boardinghouses,etc., where lodging furnished</b>	2.00
	<b>Section 8-210 Nursing homes, personal care homes or residential board and care homes</b>	
*	a. Nursing home.....	15.00 per bed
*	b. Personal Care Home.....	\$6.00 per bed
*	c. Residential Board and Care Home.....	\$4.00 per bed
	<b>Section 8-211 Insurance</b>	
*	Broker.....	10.00
*	Agent.....	5.00
	<b>Section 8-212 Junk dealers and their agents; itinerant junk collectors</b>	
*	a. Junk dealer.....	25.00
*	b. Junk dealer's agent.....	10.00
*	c. Non-resident Junk dealer or agent.....	150.00
*	Itinerant junk dealer.....	2.00
	<b>Section 8-215 Theatres and public shows</b>	
	<b>theatre, opera house or other permanent place for</b>	
	<b>public shows,</b>	
*	a. Town population less than 2,000.....	10.00
*	b. Town population over 2,000 but less than 5,000.....	20.00
*	c. Town population over 5,000 but less than 10,000.....	40.00
*	d. Town population over 10,000 but less than 20,000.....	100.00
*	e. Town population over 20,000 but less than 30,000.....	125.00
*	f. Town population over 30,000.....	160.00
	<b>Section 8-216 Stores</b>	
*	General Store- any store(s) or any mercantile establishment(s) in which goods, wares, or merchandise of any kind are purchased, ordered, sold, or offered for sale either at retail or wholesale	15.00 per store
*	Special Store- any store or mercantile establishment in which goods, wares, or merchandise of any kind, except cigarettes, tobacco products or soft drinks are purchased, ordered, sold, or offered for sale, either at retail or wholesale and which contains no coin-operated device(s) owned and by the store proprietor.	15.00 per store
	<b>Section 8-217 Restaurants</b>	
	seating capacity of 0-35	50.00
	seating capacity of 36-75	75.00
	seating capacity of 76 or more	100.00
	<b>Section 8-218 Bowling alleys and billiard, pool or bagatelle tables</b>	
*	bowling alley, a billiard, pool or bagatelle table, or table of like kind, for public use, where any charge is made for the use of the same	25.00
	Each additional table	15.00
	<b>Section 8-219 Circuses, carnivals and other public shows see ordinance</b>	
	<b>Section 8-220 Fortune-telling</b>	100.00
	<b>Section 8-221 Collection agencies</b>	100.00
	<b>Section 8-222 Employment agencies;exemption</b>	200.00
	<b>Section 8-223 Itinerant vendors</b>	10/week
	<b>Section 8-224 Pawnbrokers</b>	100.00
	<b>Section 8-225 Trading stamps</b>	175.00
	<b>Section 8-226 Professions and other occupations</b>	

Business License Fee Schedule

	<b>Other Professions and Occupations</b>	<b>Fees</b>
1)	Accountants	65.00
2)	Acupuncturist	75.00
3)	Architects	50.00
4)	Attorney	75.00
5)	Auctioneer	50.00
6)	Barbers, Beauticians or Manicurists	25.00
7)	Barbers and Beauticians Schools	500.00
8)	Chiropractors	100.00
9)	Contractors	
	(a) each licensed contractor, except for an electrical contractor licensed as a sole proprietor,	75.00
	(b) each electrical licenses contractor licensed as a sole proprietor	20.00
10)	Dental Corporation	150.00
11)	Dentists	75.00
12)	Dental Hygienist	50.00
13)	Dietitians	50.00
14)	Embalmers and Funeral Directors	
	a. Each licensed embalmer	30.00
	b. each licensed funeral director	30.00
	c. Each licensed apprentice embalmer	25.00
	d. Each licensed apprentice funeral director	25.00
15)	Engineers	25.00
16)	Forester	15.00
17)	Funeral Establishment	
	principle establishment	100.00
	each additional establishment	75.00
18)	Hearing Aid Dealers and Fitters	40.00
19)	Insurance Agent, Solicitor and Broker	
	a. Insurance agent	25.00
	b. Each insurance solicitor	25.00
	c. Insurance broker	25.00
20)	Insurance Company	200.00
21)	Landscape Architects	25.00
22)	Land Survey	40.00
23)	Massage Therapist	50.00
24)	Medical Corporation	75.00
25)	Midwives	10.00
26)	Nursing Home Administrators	100.00
27)	Occupational Therapists	60.00
28)	Optometrists	20.00
29)	Osteopathic Physicians and Surgeons	75.00
30)	Pharmacists	50.00
31)	Physical Therapist	60.00
32)	Physical Therapist Assistant	40.00
33)	Physicians, Surgeons and Podiatrists	
	a. Physician and Surgeon	75.00
	b. Podiatrist	75.00
34)	Physicians Assistant	25.00
35)	Practical Nurses	40.00
36)	Private Detectives and Investigators	
	resident of West Virginia	50.00
	Non-resident of West Virginia	500.00
37)	Professional Counselor	37.50

## Business License Fee Schedule

	Other Professions and Occupations	Fee
38)	Psychologist	75.00
39)	Radiologic Technologist	10.00
40)	Real Estate Brokers	75.00
41)	Real Estate Salesmen	40.00
42)	Registered Professional Nurses	25.00
43)	Respiratory Care Practitioners	65.00
44)	Sanitarians	20.00
45)	Security Guards	
	a. Resident of West Virginia	75.00
	b. Non-resident of West Virginia	75.00
46)	Social Workers	22.50
47)	Speech-Language Pathologist or Audiologist	37.50
48)	Tatto Studios	75.00
49)	Veterinarians	75.00



