

## MEMORANDUM

DATE: October 9, 2018

TO: The Board of Supervisors

FROM: Jennifer D. Tomes, Treasurer  
Richard W. Bradshaw, Commissioner of the Revenue

SUBJECT: Ordinance to Amend and Reordain Chapter 20, Taxation, Article I, In General, Section 12-5, License Requirement

---

Section 12-5 of the James City County Code of Ordinances provides dues dates for filing a business license application (March 1) and for payment of the associated license tax (either March 1 or April 5 depending on whether the tax is measured by gross receipts).

In order to streamline payment schedules and to provide clarity to taxpayers, staff proposes that the due date for filing applications and payment of associated license taxes and fees be set on the same date regardless of whether the tax is measured by gross receipts.

The Treasurer and Commissioner of the Revenue recommend amendment to the County Code of Ordinances to require filing and payment of all business license tax by March 1 of each year.

JT/RB/md  
Ch20TaxLicenseReq-mem

Attachment