

## TOWN OF LURAY

### NEW BUSINESS LICENSE CHECKLIST – RESTAURANTS

- \_\_\_\_\_ Complete the top portion of the business license application. Leave the “gross receipts” portion blank. Sign and date at the bottom.
- \_\_\_\_\_ Write a brief description on the back of the application describing your business.
- \_\_\_\_\_ Complete the form for Page County Building Department Information. **Take this form to the Page County Building & Zoning Office at 101 South Court Street.** This form will need to be approved by the Page County Building Official and returned to us along with your business license application.
- \_\_\_\_\_ Complete the sign permit application for any new signs or changes to existing signs.
- \_\_\_\_\_ If a sign application is required, you will also need to complete the zoning permit application. Basically, you will be transferring information from your sign permit application onto the zoning permit form.
- \_\_\_\_\_ Keep the meals tax ordinance for your records.
- \_\_\_\_\_ Complete the “Registration For Food & Beverage Tax” form.
- \_\_\_\_\_ Keep the “Local Tax On Food and Beverage” form for your records. Copies of this form can be made for your monthly transmittal or you can download this form from our website [www.townofluray.com](http://www.townofluray.com).
- \_\_\_\_\_ Bring all completed and signed forms back to the Luray Town Office for review.

**TOWN OF LURAY BUSINESS LICENSE APPLICATION**

POST OFFICE BOX 629  
LURAY, VIRGINIA 22835  
540-743-5511 OR FAX 540-743-1486

BUSINESS NAME \_\_\_\_\_

OWNER/MANAGER \_\_\_\_\_

BUSINESS LOCATION \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

TELEPHONE \_\_\_\_\_

TELEPHONE \_\_\_\_\_

SOCIAL SECURITY # \_\_\_\_\_

FEDERAL ID# \_\_\_\_\_

FAX # \_\_\_\_\_

SALES TAX # \_\_\_\_\_

**ALL BUSINESSES MUST STATE THEIR PREVIOUS YEAR'S VOLUME OF GROSS RECEIPTS LESS SALES TAX. THE INFORMATION FURNISHED BY YOU UPON THIS FORM IS THE BASIS USED IN ASSESSING YOUR BUSINESS LICENSE IN THE TOWN OF LURAY.**

**...REPORT GROSS RECEIPTS BELOW...  
THE TREASURER'S OFFICE WILL FIGURE YOUR LICENCE AMOUNT**

DESCRIPTION	GROSS RECEIPTS
RETAIL MERCHANT	
WHOLESALE MERCHANT	
PROFESSIONAL	
BUSINESS, PERSONAL, REPAIR SERVICE	
DESCRIPTION _____	
CONTRACTOR (BUSINESS WITHIN TOWN LIMITS)	
CONTRACTOR (OUTSIDE TOWN LIMITS)	
(only report receipts made within Town of Luray)	
FINANCIAL SERVICES	
GASOLINE AND FUEL OIL DEALERS	
ITINERANT MERCHANT OR PEDDLAR	
(\$500.00 per year)	
REAL ESTATE BROKER, APPRAISER, SALESMAN	
DIRECT SELLER	
TELEPHONE/TELEGRAPH	
OTHER BUSINESS OR SERVICE	
BEER AND WINE OFF PREMISES (\$50.00 per year)	
BEER AND WINE ON PREMISES (\$50.00 per year)	
ALCOHOLIC BEVERAGES (\$200.00 per year)	
VENDING MACHINES (# OF MACHINES _____)	
TOBACCO (\$20.00 per year)	

**I HEREBY SWEAR OR AFFIRM THAT THE ABOVE INFORMATION AS TO GROSS RECEIPTS, SALES, COMMISSIONS, PURCHASES AND CONTRACTS IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.**

\_\_\_\_\_  
*Signature of Applicant*

\_\_\_\_\_  
*Date*

THIS FORM MUST BE COMPLETED AND LICENSE PURCHASED BY MARCH 1<sup>ST</sup>.  
10% PENALTY ADDED IF LICENSE IS NOT PAID BY MARCH 1<sup>ST</sup>.  
10% INTEREST PER ANNUM OR .83% PER MONTH

ZONING DISTRICT \_\_\_\_\_ ZONING ADMINISTRATOR APPROVAL \_\_\_\_\_

**Page County Building Department Information  
Required for the Town of Luray Business License**

Date: \_\_\_\_\_ Tax Map #: \_\_\_\_\_ SS/ID # \_\_\_\_\_

**Applicant:** \_\_\_\_\_ **Owner of Property:(if different)** \_\_\_\_\_

Name: \_\_\_\_\_ Name: \_\_\_\_\_

Address: \_\_\_\_\_ Address: \_\_\_\_\_

Telephone #: \_\_\_\_\_ Telephone #: \_\_\_\_\_

Name of Proposed Business: \_\_\_\_\_

Type of Business: \_\_\_\_\_

**Check Only One:** In Home Occupation: \_\_\_\_\_ Stand Alone Business: \_\_\_\_\_

New Construction: Yes \_\_\_\_\_ No \_\_\_\_\_ ; Current Use of Property: \_\_\_\_\_

Will this Business be open to the public: Yes \_\_\_\_\_ No \_\_\_\_\_

Number of Employees: \_\_\_\_\_ Number of Patrons per Day: \_\_\_\_\_

Public Water and Sewer available: Yes \_\_\_\_\_ No \_\_\_\_\_

Page County E 911 Address of Proposed Business: \_\_\_\_\_

Signature of Applicant/Owner: \_\_\_\_\_ Date: \_\_\_\_\_

Page County Building Official: Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

Date: \_\_\_\_\_

*Page County Building Official*

**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.**

# Sign Permit Application

## Town of Luray, Virginia

Name: \_\_\_\_\_ Telephone: \_\_\_\_\_

Address: \_\_\_\_\_

Sign Erector: \_\_\_\_\_ Telephone: \_\_\_\_\_

Address of Sign Location: \_\_\_\_\_

Zoning District: \_\_\_\_\_ Number of Signs Proposed: \_\_\_\_\_

**Type of Sign – Check sign types and provide the requested information**

<input type="checkbox"/> <b>Pole Sign</b> Total Height: _____ Lot Frontage: _____ Size of Sign: _____	<input type="checkbox"/> <b>Wall Mounted Sign</b> Building Width: _____ Size of Sign: _____	<input type="checkbox"/> <b>Monument Sign</b> Total Height: _____ Lot Frontage: _____ Size of Sign: _____
<input type="checkbox"/> <b>Projections Sign</b> Lot Frontage: _____ Size of Sign: _____	<input type="checkbox"/> <b>Other Sign Type</b> Details: _____	

**Please Note the Following:**

Allowable dimension/size standards for each sign category are listed on the back of this form.

Wall and Monument signs may apply for a size increase provided certain criteria are followed. Please review the back of this form for additional details.

Please submit a sketch of the proposed sign(s) roughly showing the location and dimensions of the subject sign(s).

Consult the Page County Building Inspector's Office to determine whether or not a building permit is required for your sign.

Signature of Sign Owner: \_\_\_\_\_ Date \_\_\_\_\_

<b>For Office Use Only</b>		
Permit Fees _____	Temporary Sign _____	All Other Signs _____
Approved _____	(Zoning Administrator)	Date _____
Special Restrictions/Comments _____		

### **Pole Sign – Development Standards**

1. *Lot frontage and size requirements.* Pole signs up to a maximum allowable size of **32 square feet** shall be permitted on lots with 100 feet or more of lot width. Where a lot has less than 100 feet of width, a pole sign shall not exceed **25 square feet in size.**

2. *Minimum clearance.* Where a ground mounted sign is located within 25 feet of an intersecting developed street, or town-maintained alley, a minimum ten-foot clearance from the ground to the bottom of the sign shall be provided.

3. *Maximum height.* 15 feet or the height of the principal structure, whichever is less.

4) *Foundation Requirements.* The foundation of a pole sign shall be constructed of an approved wood, masonry, or other appropriate materials. The foundation shall be a minimum of 2 feet in height, and be included in overall pole sign height calculation.

### **Wall signs--Development standards**

1. *Maximum height of wall signs:* Twenty (20) feet, or the lowest point of the roof, whichever is lowest.

2. *Limit on projections:* 12 inches.

3. *Permanent window signs--Additional restrictions:* Permanent window signs shall be limited in area to 25 percent of the window area or 25 square feet, whichever is less, and shall be included in the sign area calculations.

4. *Maximum Size.* One (1) square foot per linear foot of building width on the side which the sign is to be attached, up to a maximum of **twenty-five (25) square feet** on any building elevation, except as provided in article five (size increase) of this section. Artistic murals containing business or product advertising may exceed twenty-five (25) square feet provided consent is obtained from the Town Council.

5. *Size Increase.* Wall mounted signs adhering to the standards enumerated in this section may be allowed a size increase of one (1) square foot per linear feet of building width on the side which the sign is to be attached, up to a maximum of 56 square feet. Request for size increases shall be submitted to the Town's Zoning Administrator to be reviewed and approved by the Town's Planning Commission; such requests shall be made seven (7) calendar days prior to the next regularly scheduled Planning Commission meeting and be accompanied with a brief narrative and a visual rendering. To be awarded the size increase, the following design criteria should be incorporated into the sign design:

- a) Refrain from the use of bright or neon colors, except when used as accent colors.
- b) Applicants are encouraged to adopt design and color schemes similar to Luray's existing way-finding signs, but size increase approval is not contingent upon adherence to way-finding standards. Applicants are encouraged to construct signs of visually pleasing materials/colors and demonstrate the aesthetic contribution the subject sign(s) will make to the site in which it is to be located.
- c) All supporting devices and braces shall contribute aesthetically to the subject sign.

### **Monument Sign – Development Standards**

1. *Lot frontage and size requirements:* Monument signs up to a maximum allowable size of **25 square feet** shall be permitted on lots with 100 feet or more of lot width. Where a lot has less than 100 feet of width, a pole sign shall not exceed **16 square feet in size.**

2. *Minimum clearance:* Where a monument sign is located within 25 feet of an intersecting developed street, or town maintained right-of-way, a minimum ten-foot buffer from the edge of the right-of-way shall be maintained so not to interfere with pedestrian or vehicular line-of-sight.

3. *Maximum height.* 6 feet; foundation shall not be included in height calculation

4. *Size Increase.* Monument signs adhering to the standards enumerated in this section may be allowed a size increase. For lots with one-hundred (100) feet or more of lot width, on the side which the sign is to be located, the sign may contain up to a maximum of thirty-six (36) square feet. On lots with less than a hundred (100) feet of lot width, on the side which the sign is to be located, the sign may contain up to a maximum of twenty-five (25) square feet. Request for size increases shall be submitted to the Town's Zoning Administrator to be reviewed and approved by the Town's Planning Commission; such request shall be made seven (7) calendar days prior to the next regularly scheduled Planning Commission meeting and be accompanied with a brief narrative and a visual rendering. To be awarded the size increase, the following design criteria should be incorporated into the sign design:

- a) Refrain from the use of bright or neon colors, except when used as accent colors.
- b) Applicants are encouraged to adopt design and color schemes similar to Luray's existing way-finding signs, but size increase approval is not contingent upon adherence to way-finding standards. Applicants are encouraged to construct signs of visually pleasing materials/colors and demonstrate the aesthetic contribution the subject sign(s) will make to the site in which it is to be located.
- c) All supporting devices and braces shall contribute aesthetically to the subject sign.

5) The foundation of monument sign shall be constructed of wood, masonry, or other appropriate materials. The foundation shall be a minimum of 2 feet in height, and not exceed 3 feet in height.

### **Projecting sign--Development standards.**

1. *Frontage requirements:* 18 feet of ground level frontage.

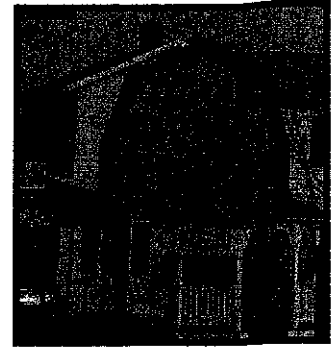
2. *Angle of projection:* 90 degrees.

3. *Limit on projection:* Six feet.

4. *Projection over right-of-way:* No sign outside the Business District shall project over the public right-of-way.

5. *Minimum clearance:* Nine feet.

6. *Maximum height:* 14 feet, or the lowest point of the roof, whichever is lowest.



# Town of Luray Zoning Permit

Zone Permit Number: _____
Certif. of Occup. _____

Date: \_\_\_\_\_

Zoning Permit must be issued before starting construction. Application for a Zoning Permit may be made to the Administrator.

*Application is hereby made for a Zoning Permit in accordance with the description and the purpose hereinafter set forth. This application is made subject to all local and State laws and ordinances which are hereby agreed to by the undersigned and which shall be deemed a condition entering into the exercise of this permit.*

Name of Owner: \_\_\_\_\_ Address: \_\_\_\_\_

Name of Contractor/Builder: \_\_\_\_\_

Address of Contractor/Builder: \_\_\_\_\_

Name of Architect/Draftsperson: \_\_\_\_\_

Certified State Contractors No.: \_\_\_\_\_

Nature of Alterations/Repairs: \_\_\_\_\_

Property's Postal Address: \_\_\_\_\_

Location: N/S/E/W \_\_\_\_\_ Side of \_\_\_\_\_ Street between \_\_\_\_\_  
and \_\_\_\_\_.

Size of tract: \_\_\_\_\_ Zoning District: \_\_\_\_\_ Page County Tax Map: \_\_\_\_\_

Estimated Value of Total Improvements: \$ \_\_\_\_\_

If purchased within the last two years, previous owner: \_\_\_\_\_

I hereby certify that on January 1 of this year, the land described was listed in the name of:

\_\_\_\_\_

A plot plan: is attached \_\_\_\_\_ or is sketched on the back of this application \_\_\_\_\_

Construction Plans: are included \_\_\_\_\_ or are not included \_\_\_\_\_

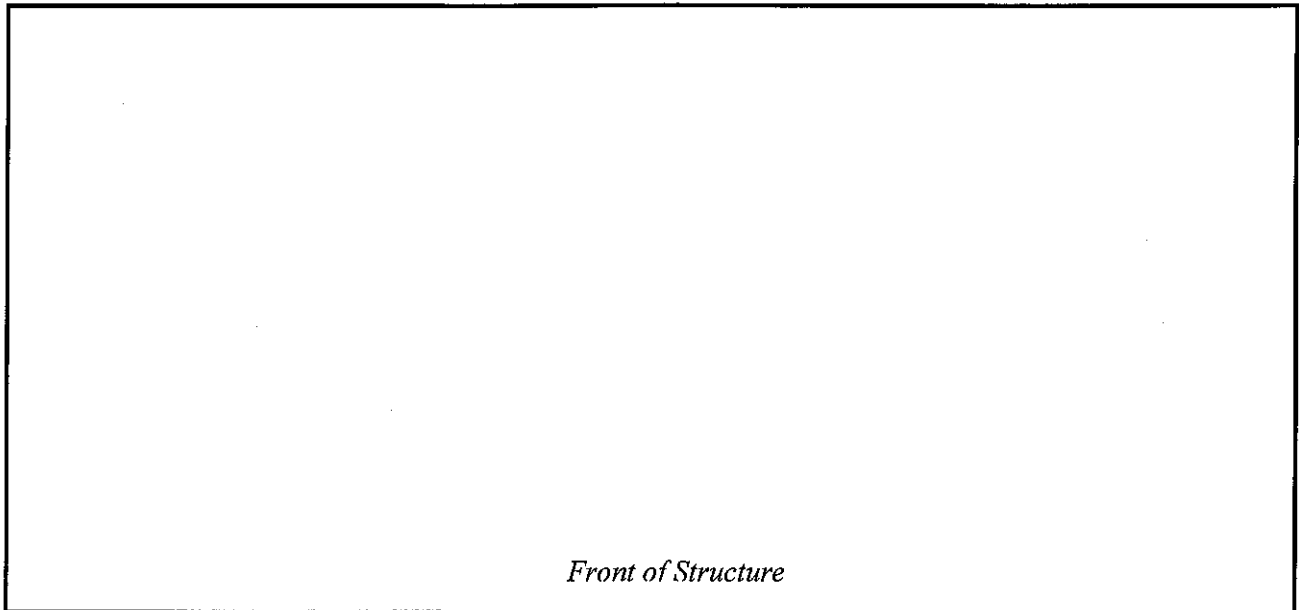
Estimated Date of Completion: \_\_\_\_\_

*I hereby certify that I have the authority to make the foregoing application, that the information is correct and that the construction will conform to all relevant Building Code requirements, and private building restrictions, if any, which may be imposed upon the above property by deed.*

Signature of owner or authorized agent: \_\_\_\_\_

Address: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**Building Dimensions**



*Front of Structure*

Name of Street parallel with the front of the structure: \_\_\_\_\_

Beginning July 1, 2006: Before a Certificate of Occupancy is issued for a new home construction, a foundation survey or house location survey must be provided to the Town of Luray. \_\_\_\_\_ (Initial)

I am aware that the height of an accessory building/structure can not exceed that of the main building. \_\_\_\_\_ (Initial)

*Sketch all buildings on lot showing all measurements to property lines. Sketch must be a simulated aerial view of the lot and structure. Do not draw details of structure such as windows and doors.*

**I, or we, hereby covenant to restore any and all damages to sidewalks, streets, alleys, sewers, gas mains, water mains, and electrical installations which may result.**

**OWNER:** \_\_\_\_\_

**BUILDER:** \_\_\_\_\_

<b>Zoning Permit:</b>		
Approval	Date: _____	Authorized Signature: _____
Disapproved	Date: _____	Authorized Signature: _____

**ARTICLE VII. MEALS TAX\***

---

**\*State law references:** Excise tax on meals, Code of Virginia, § 58.1-3840.

---

**Sec. 78-171. Levy.**

There is hereby imposed and levied by the town on each person a tax at the rate of four percent on the amount paid for meals purchased from any food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not.

(Code 1981, § 17-91; Ord. of 7-10-2000, § II; Ord. of 10-10-2000, § II)

**Sec. 78-172. Collection of tax by seller.**

(a) Every person receiving any payment for food with respect to which a tax is levied hereunder shall collect and remit the amount of the tax imposed by this article from the person on whom the same is levied or from the person paying for such food at the time payment for such food is made; provided, however, no blind person operating a vending stand or other business enterprise under the jurisdiction of the state department for the blind and vision impaired and located on property acquired and used by the United States for any military or naval purpose shall be required to collect or remit such taxes.

(b) All tax collections shall be deemed to be held in trust for the town.

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

**Sec. 78-173. Exemptions; limits on application.**

(a) The tax imposed under this article shall not be levied on the following items when served exclusively for off-premises consumption:

(1) Factory prepackaged candy, gum, nuts and other items of essentially the same nature served for off-premises consumption.

(2) Factory prepackaged donuts, ice cream, crackers, nabs, chips, cookies and items of essentially the same nature.

(3) Food sold in bulk. For the purposes of this provision, a bulk sale shall mean the sale of any item that would exceed the normal, customary and usual portion sold for on premises consumption (e.g., a whole cake, a gallon of ice cream); a bulk sale shall not include any food or beverage that is catered or delivered by a food establishment for off-premises consumption.

(4) Alcoholic and non-alcoholic beverages sold in factory sealed containers.

(5) Any food or food product 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.

(6) Any food or food products purchased for home consumption as defined in the Federal Food Stamp Act of 1977 (7 USC 2012); as amended, except hot food or hot food products ready for immediate consumption. For the purposes of administering the tax levied hereunder, the following items whether or not purchased for immediate consumption are excluded from the said definition of food in the Federal Food Stamp Act of 1977 (7 USC 2012), as amended: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and nonfactory sealed beverages. This subsection shall not affect provisions set forth in subsections (c)(3), (4) and (5) hereinbelow.

(b) A grocery store, supermarket or convenience store shall not be subject to the tax except for any portion or section therein designated as a delicatessen or designated for the sale of prepared food and beverages.

(c) The tax imposed hereunder shall not be levied on the following purchases of food and beverages.

(1) Food and beverages furnished by food establishments to employees as part of their compensation when no charge is made to the employee.

(2) Food and beverages sold by day care centers, public or private elementary or secondary schools or food sold by any college or university to its students or employees.

(3) Food and beverages for use or consumption and which are paid for directly by the commonwealth, any political subdivision of the commonwealth or the United States.

(4) Food and beverages furnished by a hospital, medical clinic, convalescent home, nursing home, home for the aged, infirm, handicapped, battered women, narcotic addicts or alcoholics, or other extended care facility to patients or residents thereof.

(5) Food and beverages furnished by a public or private non-profit charitable organization or establishment or a private establishment that contracts with the appropriate agency of the commonwealth to offer meals at concession prices to elderly, infirm, blind, handicapped or needy persons in their homes or at central locations.

(6) Food and beverages sold on an occasional basis, by a non-profit educational, charitable or benevolent organization, church, or religious body as a fundraising activity, the gross proceeds of which are to be used by such organization exclusively for non-profit educational, charitable, benevolent or religious purposes.

(7) Food and beverages sold through vending machines.

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

### **Sec. 78-174. Gratuities and service charges.**

(a) Where a purchaser provides a gratuity for an employee of a seller, and the amount of the gratuity is wholly in the discretion of the purchaser, the gratuity is not subject to the tax imposed by this article, whether paid in cash to the employee or added to the bill and charged to the purchaser's account, provided in the latter case, the full amount of the gratuity is turned over to the employee by the seller.

(b) An amount or percent, whether designated as a gratuity, tip or service charge, that is added to the price of the food and beverages by the seller, and required to be paid by the purchaser, as a part of the selling price of the food and beverages is subject to the tax imposed by this article.

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

**Sec. 78-175. Report of taxes collected; remittance; preservation of records.**

It shall be the duty of every person required by this article to pay to the town the taxes imposed by this article to make a report thereof setting forth such information as the treasurer may prescribe and require, including all purchases taxable under this article, the amount charged the purchaser for each such purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article. Such records shall be kept and preserved for a period of five years. The treasurer or his duly authorized agents shall have the power to examine such records at reasonable times and without unreasonable interference with the business of such person, for the purpose of administering and enforcing the provisions of this article, and to make transcripts of all or any parts thereof.

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

**Sec. 78-176. Penalty for violation of article.**

(a) Any person willfully failing or refusing to file a return as required under this article shall, upon conviction thereof, be guilty of a Class 1 misdemeanor except that any person failing to file such a return shall be guilty of a Class 3 misdemeanor if the amount of tax lawfully assessed in connection with the return is \$1,000.00 or less. Any person violating or failing to comply with any other provision of this article shall be guilty of a Class 1 misdemeanor.

(b) Except as provided in subsection (a) above, any corporate, partnership or limited liability company officer, as defined in Code of Virginia, § 58.1-3906, or any other person required to collect, account for, or pay over the meals tax imposed under this article, who willfully fails to collect or truthfully account for or pay over such tax, or who willfully evades or attempts to evade such tax or payment thereof, shall, in addition to any other penalties imposed by law, be guilty of a Class 1 misdemeanor.

(c) Each violation of or failure to comply with this article shall constitute a separate offense. Conviction of any such violation shall not relieve any person from the payment, collection or remittance of the tax as provided in this article.

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

**Sec. 78-177. Payment and collection of tax.**

In every case the tax shall be collected by the seller and paid by the purchaser at the time the charge for the 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 seller shall add the tax to the amount charged for the food and shall pay the taxes collected to the town as provided in this article. That seller is hereby authorized to withhold and keep one percent of the four percent tax herein levied and collected by seller as reimbursement for the administrative expenses which seller incurs in the collection and remittance of the tax proceeds if seller promptly files his reports and remittances as hereinafter provided.

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

**Sec. 78-178. Penalty and interest when tax is overdue.**

If any person whose duty it is to do so shall fail or refuse to make the report or remit the tax required by this article within the time and in the amount required, there shall be added to the tax by the treasurer a penalty in the amount of ten percent of the tax, or a minimum of \$10.00 if such failure is not

more than 30 days duration, and thereafter interest shall be payable on such overdue tax in the amount of 12 percent per annum.

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

**Sec. 78-179. Procedure when tax not reported or collected.**

(a) If any person whose duty it is to do so shall fail or refuse to collect the tax imposed under this article and make timely report and remittance thereof, 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, in connection therewith, shall make such investigations and take such testimony and other evidence as may be necessary; provided, however, 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 remit 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, § 17-99; Ord. of 10-10-2000, § X)

**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 Tax Registration Number \_\_\_\_\_

Applicant \_\_\_\_\_

Individual \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation \_\_\_\_\_

Trade Name \_\_\_\_\_

Physical Location \_\_\_\_\_

Mailing Address If Different From Physical Location \_\_\_\_\_

Class \_\_\_\_\_

Restaurant, Cafeteria, Delicatessen, Snack Bar, Drive-In, Coffee Shop, Club,  
Convenience/Grocery Store, Diner, Dining Room, or other establishment selling  
prepared food.

Telephone Number \_\_\_\_\_

Number of Locations in Town \_\_\_\_\_

Location of Each \_\_\_\_\_

Date Business Began \_\_\_\_\_

**IMPORTANT:** Name and telephone number of accountant or person responsible for reporting tax.

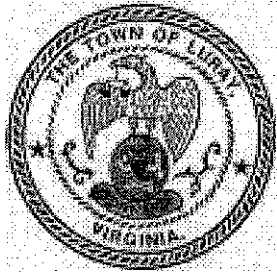
Name \_\_\_\_\_

Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_



# TOWN OF LURAY

Office of the Treasurer  
P.O. Box 629  
Luray, VA. 22835  
Telephone: (540) 743-5511

## LOCAL TAX ON FOOD AND BEVERAGE

Report for the month of \_\_\_\_\_, 20\_\_

Business Name: \_\_\_\_\_

TAXPAYER ID# \_\_\_\_\_

Address: \_\_\_\_\_

Luray, Virginia 22835

VIRGINIA SALES TAX  
REGISTRATION # \_\_\_\_\_

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 similar confections sold in theaters.	(\$ _____)
	d. Meals sold to Non-profit educational, religious, and charitable organizations.	(\$ _____)
	e. TOTAL EXEMPTIONS:	(\$ _____)
3.	Item 1 less Item 2 (e)	\$ _____
4.	TAX (4% of Item 3)	\$ _____
5.	Less 1% rebate of Item 4 only if tax is paid by due date. *20 <sup>th</sup> of the month	(\$ _____)
6.	Item 4 less Item 5	\$ _____
7.	Penalty for late filing and payment. (10% of Item 4)	\$ _____
8.	Interest for late filing and payment (12% per annum)	\$ _____
9.	TOTAL TAX, PENALTY, AND INTEREST DUE: (Sum of lines 6, 7, and 8)	\$ _____

I swear (or affirm) that I have examined this return, that it is made in good faith, and that to the best of my knowledge and belief all entries made herein, and contained in each schedule or statement attached and made a part hereof, are true, correct and complete, and in accordance with the law and regulations applicable hereto.

\_\_\_\_\_  
Signature Title Date

TAX IS DUE EACH CALENDAR MONTH ON OR BEFORE THE 20<sup>TH</sup> OF THE MONTH FOLLOWING THE MONTH IN WHICH THE TAXES ARE COLLECTED. MAKE CHECKS PAYABLE TO THE TOWN OF LURAY AND RETURN ORIGINAL COMPLETED FORM ALONG WITH PAYMENT TO: Town of Luray, P.O. Box 629, Luray, VA. 22835

\*Retain a copy for your records\*

### TOWN OFFICE USE ONLY

Valid ONLY when receipted by the Town Treasurer's Office

DATE PAID: \_\_\_\_\_ AMOUNT: \_\_\_\_\_

AUTHORIZED SIGNATURE : \_\_\_\_\_