

Town Of Pennington Gap

528 Industrial Drive
Pennington Gap, Virginia 24277
www.townofpenningtonva.gov

Phone 276-546-1177 • Fax 276-546-6328



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keith.harless@townofpenningtonva.gov

TREASURER
Tina Rowe
treasurer@townofpenningtonva.gov

CLERK
Karen Maggard
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Dear Food Truck Vendor,

Welcome to the Town of Pennington Gap. Please be aware that the Town requires all businesses to have a business license each year. Additionally, any prepared foods are subject to a 7% meals tax. I have included a copy of the meals tax ordinance as well as a meals tax remittance form and a business license for your use.

Food Truck Vendors have the following options:

1. Before 1st time set up in Town – Required to have a \$30 Business License and pay Meals Tax after each set up.
2. Set Up for Block Party only - \$25 Registration Fee
3. Set Up for Festival such as Independence Day - \$75 Registration Fee

Please let me know if you should have any questions regarding the licensing process.

Sincerely,

Treasurer's Office
Town of Pennington Gap

2022

BUSINESS LICENSE APPLICATION

TOWN OF PENNINGTON GAP 528 INDUSTRIAL DRIVE. PENNINGTON GAP VA 24277
(276) 546-1177

www.townofpenningtonva.gov

FOOD TRUCK – PEDDLER’S LICENSE
DUE BEFORE 1ST TIME SET UP IN TOWN

Trading As _____

Applicant _____

Mailing Address _____

P.O. Box/Street Address

City, State, Zip

Email Address _____

Physical Address Where Set Up _____

Street Number & Name

Type of Business _____

Telephone #'s _____

Local

Other

Federal ID # _____ Social Security # _____

Type of Business Entity (Check one)

- Sole Proprietorship
- Partnership
- Corporation
- S Corp
- LLC

Registered Agent in Virginia: _____

Names of Corporation’s Officers: _____

1. Gross Receipts:	Initial License
Sole Proprietors use line 3 of Schedule C form 1040; Partnerships use line 1c Form 1065; Corporation use line 1c Form 1120.	1.
2. LICENSE TAX COMPUTATION: If line 1 is less than \$20,000 enter \$30.00 If line 1 is \$20,000 or more, multiply line 1 by .0015	2.
3. PENALTY: 10% of line 2 if paid (postmarked) after April 15, 2022.	3.
4. INTEREST: 1.5% monthly of line 2+3 if paid (postmarked) after June 1, 2022	4.
5. TOTAL DUE: Lines 2+3+4	5. \$30.00

The Gross Receipts figure on line 1 of this form must be substantiated by a copy of the **gross receipts** portion only of the Federal Income Tax Return for the year gross receipts are reported, or a copy of a certified audit, or a letter from your accountant/CPA stating your gross receipts and the related fiscal/calendar year. In the event you have filed with the IRS an Application for Automatic Extension of Time to File Income Tax Return, please forward a copy of this form and estimate your gross receipts on line 1 above. However, a copy of the tax return must be forwarded when completed. **DELINQUENT BUSINESS LICENSE, PERSONAL PROPERTY, MEAL, TRANSIENT OCCUPANCY, AND/OR REAL ESTATE TAXES OWED BY THE BUSINESS TO THE TOWN MUST BE PAID PRIOR TO ISSUANCE OF A 2022 BUSINESS LICENSE.**

CERTIFICATION OF LICENSEE:

I certify that the foregoing statements and figures are true, full and correct to the best of my knowledge and belief.

Preparer _____ Signature _____ Title _____ Date _____

Owner/ Officer _____ Signature _____ Title _____ Date _____

LICENSE ISSUED FROM THIS APPLICATION **EXPIRES APRIL 15, 2023**

TOWN OF PENNINGTON GAP
528 INDUSTRIAL DRIVE
PENNINGTON GAP, VA 24277
www.TownofPenningtonVA.gov
Phone: 276-546-1177
Fax: 276-546-6328

Meals Tax Remittance
(Revised 7/1/17)

Name of Firm: _____

Payment Month/Year: _____

PART A:

Total receipts for food and/or beverages as outlined in the TOWN OF PENNINGTON GAP Ordinance: \$ _____

Meals tax (7% of TOWN OF PENNINGTON GAP food and/or beverage sales): \$ _____

Total Meals Tax Collected: \$ _____

PART B:

Business Commission for Collection of Meals Tax (5% of PART A, Line 3, **if paid by due date**): \$ _____

PART C:

Total Meals Tax collected (PART A): \$ _____

Less Business Commission (PART B): \$ _____

Total Tax Payable to: THE TOWN OF PENNINGTON GAP: \$ _____

PART D:

Late Payment Penalty (10% of Total Tax Payable) Paid or Postmarked after the 20th: \$ _____

GRAND TOTAL: \$ _____

PAYMENT IS DUE BY THE 20TH OF THE FOLLOWING MONTH FOR WHICH TAX WAS COLLECTED. PAYMENTS REMITTED AFTER THE 20TH OF THE MONTH MUST INCLUDE THE 10% PENALTY AND MAY NOT BE REDUCED BY THE COMMISSION IN PART B.

PLEASE MAKE CHECK PAYABLE TO: **TOWN OF PENNINGTON GAP**
528 INDUSTRIAL DRIVE
PENNINGTON GAP, VA 24277



ARTICLE VI
Meals Tax
[Adopted 6-19-2000]
[Amended 6-19-2017]

§ 160-31. Definitions.

The following words and phrases, when used in this article, shall have, for the purposes of this article, the following respective meanings except where the context clearly indicates a different meaning:

CATER —% The furnishing of food, beverages, or both on the premises of another, for compensation.

COLLECTOR —% The Treasurer or designee.

FOOD —% All food, beverages or both, including alcoholic beverages, purchased in or from a food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not, and without regard to the manner, time or place of service.

FOOD ESTABLISHMENT —% Any place in or from which food or food products are prepared, packaged, sold or distributed in the Town, including, but not limited to, any restaurant, dining room, grill, coffee shop, cafeteria, cafe, snack bar, lunch counter, convenience store, movie theater, delicatessen, confectionery, bakery, eating house, eatery, drugstore, ice cream/yogurt shops, lunch wagon or truck, pushcart or other mobile facility from which food is sold, public or private club, resort bar, lounge, or other similar establishment, public or private, and shall include private property outside of and contiguous to a building or structure operated as a food establishment at which food or food products are sold for immediate consumption.

MEAL —% Any prepared food or drink offered or held out for sale by a food establishment for the purpose of being consumed by any person to satisfy the appetite and which is ready for immediate consumption. All such food and beverages, unless otherwise specifically exempted or excluded herein, shall be included, whether intended to be consumed on the seller's premises or elsewhere, whether designated as breakfast, lunch, snack, dinner, supper or by some other name, and without regard to the manner, time or place of service.

TREASURER —% The Treasurer and any duly designated deputies, assistants, inspector or other employees.

§ 160-32. Tax imposed; rate.

There is hereby imposed and levied by the Town on each person a tax at the rate of 7% 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.

- 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 nonprofit 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 nonprofit 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 nonprofit educational, charitable, benevolent or religious purposes.
 - (7) Food and beverages sold through vending machines.

§ 160-35. 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.

§ 160-36. 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