

Procedures for obtaining a City of Charles Town Business License

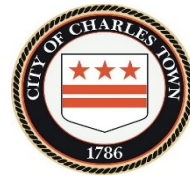
All Business Licenses renew annually beginning July 1st expiring June 30th

- 1) Obtain a City of Charles Town Business License Application. The application can be downloaded from the City's website www.charlestownwv.us, picked up in person or received via email or fax by calling 304-724-3247.
- 2) You must present a copy of your **West Virginia Business Registration Certificate** with the application. The Business Registration Certificate can be obtained by contacting the West Virginia Department of Tax & Revenue 1-800-982-8297 or by visiting the website www.business4wv.com; for more general information on the West Virginia Business Registration Certificate, please visit <https://tax.wv.gov/Business/BusinessRegistration/Pages/BusinessRegistration.aspx>.
- 3) If you are a contractor, you must present a copy of your **West Virginia State Contractors License** with the application. This can be obtained by contacting the West Virginia State Contractors Licensing Board at 304-558-7890 ext. 10473 or by visiting the website <https://labor.wv.gov>. *If you do not present a copy of your state license, you will be considered a handyman and restricted to doing work totaling \$2,500.00 or less per job.*
- 4) If your business involves selling food, you must present a copy of your **Jefferson County Health Department Inspection Report and Health permit** with the application. This can be obtained by contacting the Jefferson County Health Department at 304-728-8416 or visiting the website www.jchealthdept.org.
- 5) If your business involves selling alcohol, you must present a copy of your **West Virginia State ABCA License** with your application. This can be obtained by contacting the West Virginia State Alcohol Beverage Control Administration at 304-356-5500 or toll free 1-800-642-8208. Or you can visit the website www.abca.wv.gov.
- 6) If your business involves child care services (Daycare), you must present a copy of your West Virginia Department of Health & Human Resources permit. This can be obtained by contacting the West Virginia Department of Health and Human Resources at 304-724-2600 or visiting the website <http://www.dhhr.wv.gov>.
- 7) Present the application in person with all supporting documentation and payment to City of Charles Town located at 101 E. Washington Street, Charles Town, WV or mail to P.O. Box 14 Charles Town, WV 25414. If this application is for a new business located in Charles Town, you must also file a **ZONING USE PERMIT APPLICATION** with the Planning & Zoning Department. The Business License will not be issued until the Zoning Certificate is issued and provided to the Licensing Department.
- 8) Any business that obtains a City of Charles Town license, is subject to pay Business & Occupation taxes unless Non-profit or Tax exempt (See City Codified Ordinance).



BUSINESS LICENSE APPLICATION

CITY OF CHARLES TOWN
101 E. WASHINGTON STREET, P.O. BOX 14
CHARLES TOWN, WV 25414



Application is hereby made, by the undersigned, for a Business License under the provision of the Charles Town License Fee Ordinance for the fiscal year **2023-2024**

THIS LICENSE APPLICATION CANNOT BE USED BY ACTIVE BUSINESSES SEEKING A LICENSE RENEWAL.

NAME OF BUSINESS:	<input style="width: 100%;" type="text"/>		
Is this a new business within the city?	Yes	<input style="width: 40px;" type="checkbox"/>	No <input style="width: 40px;" type="checkbox"/>
If yes, please provide date business started:	____/____/____		
If yes, and the physical location of the business is within the limits of the City of Charles Town, our Planning & Zoning Department must approve the Zoning Use Permit before the Business License is issued.			
BUSINESS STREET ADDRESS:	<input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>		
BUSINESS MAILING ADDRESS: (IF DIFFERENT THAN STREET ADDRESS)	<input style="width: 100%; height: 20px;" type="text"/>		
PLEASE NOTE THAT ALL MAILINGS WILL BE SENT TO THIS ADDRESS	<input style="width: 100%; height: 20px;" type="text"/>		
BUSINESS PHONE NUMBER:	<input style="width: 100%; height: 20px;" type="text"/>		
FEDERAL TAX ID:	<input style="width: 100%; height: 20px;" type="text"/>		
EMAIL ADDRESS:	<input style="width: 100%; height: 20px;" type="text"/>		
OWNERS OR OFFICER:	<input style="width: 100%; height: 20px;" type="text"/>		
MAILING ADDRESS:	<input style="width: 100%; height: 20px;" type="text"/>		
PHONE NUMBER:	<input style="width: 100%; height: 20px;" type="text"/>		
FEDERAL TAX ID:	<input style="width: 100%; height: 20px;" type="text"/>		
(A copy of your WV Dept of Health & Human Resources permit MUST accompany this application.)			
WV STATE BUSINESS REGISTRATION NUMBER:	<input style="width: 100%; height: 20px;" type="text"/>		
(A copy of your WV State Business Registration Certificate MUST accompany this application.)			
CONTRACTORS ONLY: WV STATE CONTRACTORS LICENSE NUMBER:	<input style="width: 100%; height: 20px;" type="text"/>		
(A signed copy of your WV State Contractors License MUST accompany this application.)			
HEALTH PERMIT NUMBER (For Food Service Only):	<input style="width: 100%; height: 20px;" type="text"/>		
(A copy of your Health Inspection Report and Health Permit MUST accompany this application.)			
WV STATE ABCA LICENSE NUMBER (For Alcohol Sales Only):	<input style="width: 100%; height: 20px;" type="text"/>		
(A copy of your WV State ABCA License MUST accompany this application.)			

City of Charles Town Business License Fees

BUSINESS OR SERVICE (GENERAL)	\$15.00	INSURANCE BROKER	\$10.00
LAUNDRY OR CAR WASH	\$30.00	INSURER	\$50.00
REAL ESTATE AGENT	\$10.00	PET SITTING	\$5.00
PAWNBROKER	\$100.00	PET GROOMING	\$5.00
REAL ESTATE BROKER	\$25.00	VETERINARIAN	\$5.00
RESTAURANT	\$10.00	CHIROPRACTOR	\$25.00
HOTEL/MOTEL/B&B/BOARDING	\$10.00	PHYSICIAN	\$25.00
VENDING MACHINES - EACH	\$12.50	THERAPIST	\$5.00
POOL TABLE	\$25.00	DENTIST	\$20.00
CONTRACTOR	\$15.00	MASSAGE THERAPIST	\$5.00
SURVEYOR	\$20.00	MEDICAL CORPORATION	\$50.00
HANDYMAN LESS THAN \$2500 PER JOB	\$15.00	NURSING HOME	\$500.00
ARCHITECT/ENGINEER	\$25.00	HEARING AIDS	\$25.00
ATTORNEY	\$5.00	PSYCHOLOGIST/COUNSELER	\$15.00
BARBER/BEAUTICIAN/MANICURIST	\$15.00	DISTRIBUTOR W/O A VEHICLE	\$15.00
EMPLOYMENT AGENCY	\$25.00	DISTRIBUTOR WITH VEHICLE	\$50.00
ACCOUNTANT	\$5.00	USED GOODS DEALER	\$25.00
AUCTIONEER	\$15.00	NEWSPAPER PRIVILEGE FEE	\$25.00
STOCKBROKER	\$10.00	NEWSPAPER VENDING - EACH	\$5.00
VERIFIED NON-PROFIT ORANIZATION	\$0.00		

	TYPE	AMOUNT
LICENSE FEE:		\$

SEE RATE SCHEDULE FOR TYPE AND AMOUNT

ADDITIONAL FEES:		
RETAIL BEER BUSINESS LICENSE	\$150	\$
RETAIL WINE BUSINESS LICENSE	\$150	\$
OFF PREMISES BEER LICENSE	\$75	\$
LIQUOR BUSINESS LICENSE	\$500	\$

TOTAL FEES SUBMITTED WITH THIS APPLICATION	\$
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Applicant's Signature
Date

For Office Use Only:	Date Rcvd: _____	All Forms & Payment Present: _____	
Planning & Zoning Signature	_____	License Admin Initials	_____

City of Charles Town Business and Occupation Tax Rates

Class Code	Business Classifications	Rate Per \$100
01	Gross Sales Manufactured Products	0.18
02	Gross Sales Retailers & Others	0.05
03	Gross Sales of Wholesalers	0.05
04	Gross Sales Small Loans, Industrial Loans	0.23
05	Elec Light & Power Co (Domestic & Com)	4.00
06	Elec Light & Power Co (Other Purposes)	3.00
07	Natural Gas Companies	3.00
08	Other Public Service / Utility Business	2.00
09	Gross Sales Contracting Business	2.00
10	Gross Sales Amusement Business	0.14
11	Gross Sales Service Business/Callings	0.23
12	Gross Sales- Rents, Royalties etc.	0.30

Business & Occupation Taxes are due on a semi-annual basis for the following periods:
January 1 - June 30 (due July 31) & July 1 - December 31 (due January 31)

The City utilizes a website platform for B&O tax return/annual renewal mailings and processing. Staff will mail or email (depending on the business's selected preference) the semi-annual tax return form up to 30 days before the tax period ends. The taxable income a business is required to report is for sales or services that occur within the city limits of Charles Town. If the physical business location is in the city limits of Charles Town, **ALL** sales and services originating from this location are considered taxable income.

Additionally, even if the taxable income for the period is \$0, the business must still file the return with zero reported income to stay in compliance. Staff recommends the return is filed via the online portal to ensure compliance before the due date; however, returns can also be filed by mail with cash or check payment if applicable, or filed in person at the City Hall office. For questions regarding B&O taxes or the online filing portal, please call 304-724-3247 or email BusinessLicense@charlestownwv.us for assistance.