

**TOWN OF BOYKINS
2026 BUSINESS LICENSE APPLICATION**

Name of Business: _____ Phone: _____

Mailing Address of Business: _____

Physical Address of Business: _____

Owner's Name: _____

Owner's/Employer's complete residential address:

Date business began operation: _____

Type of Business: _____

Fed. ID # or S.S.# _____

The Town of Boykins completely revised its Business License provisions in 1990 and now bases its business license fees upon a percentage of a business' gross receipts, or gross purchases if the business is a wholesaler. Certain other businesses are taxed upon a flat fee.

Business licenses are due by March 1st of each year.

Businesses are called upon to provide on this form their gross receipts or purchases information or in the alternative to pay the \$250.00 maximum. Failure to comply with these provisions constitutes a **Class 3 misdemeanor**. This form, with the material requested and the business license fee must be delivered to the Town Office prior to March 1st of this year. Failure to do so will result in the assessment of an additional penalty and potential criminal sanctions. Each business must display its license or be prepared to do so upon request. The Clerk will not issue a business license if the business is not in compliance with zoning regulations or until all outstanding debts to the town have been paid. If you have any questions as to what category of business you fit in or what is meant by gross receipts or gross purchases please call the Clerk at 757-654-6361.

Type of business: **Please circle the appropriate letter and provide information.**

- A. Contractor: Gross receipts for 2025 were \$_____. The license tax shall be the greater of 5 cents per \$100.00 of gross receipts or \$30.00, or pay the maximum of \$250.00.
- B. Retail Sales: Gross receipts for 2025 were \$_____. The license tax shall be the greater of 3 cents per \$100.00 of gross receipts or \$30.00, or pay the maximum of \$250.00.
- C. Wholesaler: Gross receipts for 2025 were \$_____. The license tax shall be the greater of 3 cents per \$100.00 of gross purchases or \$30.00, or pay the maximum of \$250.00.

- D. Financial, Real Estate or Professional: Gross receipts for 2025 were \$_____. The license tax shall be the greater of 10 cents per \$100.00 of gross receipts or \$30.00, or pay the maximum of \$250.00.
- E. Repair, Personal Business and all other services: Gross receipts for 2025 were \$_____. The license tax shall be the greater of 3 cents per \$100.00 of gross receipts or \$30.00, with a \$250.00 maximum. Type of service: _____
- F. Business professional, trade or occupation conducted within the Town of persons having no regularly established place or business within the town. License fee is \$30.00 per year.
- G. Carnival: License fee is \$100.00 per day
- H. Peddler and Itinerant Merchants: License fee is \$30.00
- I. Coin operated machines for amusement (even if the business falls within another category) License tax shall be \$50.00 per machine per year. My business has ____ machines.

New businesses with no established gross receipts for the entire previous year are required to estimate their gross receipts for the current calendar year and at the end of the year any underage will be made up by the business and any overage will be refunded to the business.

Should a business not wishing to reveal its gross receipts or gross purchase information for whatever reason, it may opt to pay the \$250.00 maximum, realizing that the figure may be in excess of the license fee if determined by percentage. If your business involves 2 or more license rates then you may either pay the highest rate applicable or maintain separate books as each type of business and pay them separately.

Based upon the above formulas, I calculate my business license fees for the current year to be \$_____.

Date _____, 2026 Signed _____
Owner

FAILURE TO RETURN THIS FORM COMPLETED WITH THE LICENSE FEE BY MARCH 1, 2026, INCURS ADDITIONAL FINANCIAL AND POTENTIAL CRIMINAL PENALTIES.