

# BPOL Survey Results and Policy Discussion Versus the Sales Tax

VACO Finance Steering Committee

Fiscal Analytics, Ltd.  
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# Survey Results Summary

- Survey captured 85% of all BPOL revenue paid in FY 2012.
- Cities and Northern Virginia localities receive more BPOL revenue from finance, RE, professional services, business and personal services than from retail establishments. Non-Northern Virginia counties and towns receive a greater percentage of BPOL revenue from retail establishments. Statewide sources of BPOL revenue are as follows:
  - 1) Financial, Real Estate and Professional Services (31%)
  - 2) Repair, Personal and Business Services (26%)
  - 3) Retail (25%)
  - 4) Contracting (7%)
  - 5) Wholesale (5%)
  - 6) All Other (6%)
- Businesses under \$100,000 in gross receipts (or under local threshold \$ amt) represent 61 percent of business licenses and pay 1.5 percent of BPOL revenues. The average annual BPOL cost for these small businesses is well under \$100.
- Businesses over \$5 million in gross receipts represent 3 percent of business licenses and pay 61 percent of BPOL revenues.

# BPOL Survey Responses Included 85% of Tax Received in FY 2012

	<u>VML/VACO Survey</u>		<u>APA Comparative Report</u>		
	<b># in Survey</b>	<b>BPOL Amount</b>	<b># With BPOL</b>	<b>Business License Taxes Amount</b>	<b>Survey to APA Amount Ratio</b>
<i>Arlington, Fairfax, Loudoun</i>	3	\$238,043,400			
<i>Counties, not including No. Va.</i>	27	78,351,914			
Total counties	30	\$316,395,314	48	\$367,334,386	86%
Cities	26	\$249,774,049	39	\$287,805,843	87%
Towns	24	\$11,210,083	124	\$27,947,315	40%
<b>Total counties, cities &amp; towns</b>	<b>80</b>	<b>\$577,379,446</b>	<b>211</b>	<b>\$683,087,544</b>	<b>85%</b>

# Sources of BPOL Revenue by Business Type

	<b>% of Survey Revenue</b>	<b>Max. Rate Allowed/\$100</b>
Financial, RE, Prof. Svcs	31%	\$0.58
Repair, Personal & Business Svcs	26%	\$0.36
Retail	25%	\$0.20
Contracting	7%	\$0.16
Wholesale *	5%	\$0.05
Other	6%	varies

\* Some cities have higher grandfathered rates (see appendix)

# BPOL Receipts % by Location/Type

	Contracting	Retail	Repair, Personal & Bus. Svcs.	Financial, R.E. & Prof. Svcs.	Wholesale	Other
<i>Arlington, Fairfax, Loudoun</i>	6.9%	16.9%	24.9%	41.9%	1.2%	8.2%
<i>Counties, not including No. Va.</i>	<u>10.4%</u>	<u>42.7%</u>	<u>23.4%</u>	<u>11.5%</u>	<u>6.3%</u>	<u>5.7%</u>
Total counties	7.8%	23.3%	24.5%	34.4%	2.5%	7.6%
Cities	7.2%	25.9%	28.8%	26.6%	7.9%	3.7%
Towns	5.5%	42.6%	14.7%	18.3%	2.2%	16.8%
<b>Grand total</b>	<b>7.5%</b>	<b>24.8%</b>	<b>26.2%</b>	<b>30.7%</b>	<b>4.8%</b>	<b>6.1%</b>

# 60 Percent of Business Licenses Pay Under \$100 per Year

<b>Gross Receipts Level</b>	<b><u># of Licenses</u></b>	<b><u>Percent</u></b>	<b><u>\$ Amount</u></b>	<b><u>Percent</u></b>	<b><u>Avg per License</u></b>
Flat Fee only	74,888	23.6%	\$4,134,673	0.7%	\$56
\$0-\$100,000	117,469	37.0%	\$4,841,153	0.8%	\$75
\$100,001-200,000	29,165	9.2%	\$9,273,349	1.6%	\$276
\$200,001-500,000	35,989	11.3%	\$27,652,331	4.8%	\$620
\$500,001-5,000,000	50,616	16.0%	\$177,978,987	30.8%	\$2,614
\$5,000,001-25,000,000	7,622	2.4%	\$174,518,999	30.2%	\$12,711
Over \$25,000,000	<u>1,456</u>	<u>0.5%</u>	<u>\$178,979,953</u>	<u>31.0%</u>	<u>\$110,134</u>
<b>Totals</b>	<b>317,205</b>	<b>100.0%</b>	<b>\$577,379,446</b>	<b>100.0%</b>	<b>\$1,280</b>

# BPOL Policy Discussion

- Localities have flexibility to modify their BPOL tax to meet local concerns.
  - Change rates, adopt exclusions, exemptions, and delayed imposition for new businesses.
- The State could provide BPOL or M&T relief for business from its own sources of funding – such as a tax credit.
- Eliminating the BPOL and M&T tax without an offsetting revenue source could have a wide-ranging impact on real property taxes (see tables in Appendix).
- TJI proposes to expand the sales tax base to services to eliminate the BPOL and M&T tax.
  - Difficult to increase the sales tax base enough to raise the \$900 million necessary to make localities whole.
  - Would create numerous winners and losers among businesses. A sales tax on services would essentially be a 530-600 basis point tax increase on certain service businesses to eliminate a 5-58 basis point tax on *all* businesses in *some* localities.
  - Not possible to find an equitable distribution method to localities without rewarding some localities at the expense of others.

# Enacting a Sales Tax on Services

- A service can be provided in a variety of ways that can defeat the tax: Companies that previously had contracted out for a service may decide to provide the service in-house. Out-of-state (or out-of-country) providers would have an advantage over in-state businesses.
- A sales tax on services would increase the cost of labor, potentially increasing unemployment.
- Medical care is a large proportion of services and is unlikely to be taxed.
- It would be very difficult to expand the sales tax base to many other services such as rental property, nonprofit charitable and education services.
- Many services pay other taxes in lieu of sales taxes -- such as transportation (road and gas taxes) and communication services. Finance and insurance are taxed in other ways and these types of transactions do not readily lend itself to a “sales” tax (check cashing, insurance or stock purchases).
- If you cannot expand the sales tax base to health care or politically-connected professional services (legal services, engineering, IT, management services, real estate), it would be difficult to expand to skilled trades (electricians, carpenters and plumbers). This leaves only personal services, such as janitorial services, landscaping, beauty parlors, auto repair labor, car washes, and mortuaries -- which do not generate nearly enough revenue to replace the BPOL and M&T tax.
- The conclusion that the sales tax base could only be expanded to personal services in Virginia was also reached by the Morris Commission (2000). and Hanger/McDonnell Commission (2002).
- States that have recently tried to expand their sales tax base to professional services have not been successful.



# Current Disposition of the Sales and Use Tax (%)

<b>State Distribution</b>	<b><u>Local Option</u></b>	<b><u>State 2014</u></b>	<b><u>State 2015</u></b>	<b><u>State 2017 W/ MFA*</u></b>
Total Rate	1.000	4.300	4.300	4.300
Transportation Share		0.850	0.900	0.975
K-12 School-Age Population Distr.		1.125	1.125	1.125
K-12 SOQ Transfer		<u>0.250</u>	<u>0.250</u>	<u>0.250</u>
Remaining GF %		2.075	2.025	1.950
Food for Home Rate (14% of base)	1.000	1.500	1.500	1.500
Transportation Share		0.500	0.500	0.500
GF Share		1.000	1.000	1.000

*\*Note: If MFA adopted, all but 2.25% of remote/internet sales tax collections to CTF.  
One-half of local option 1% required to be used for transportation purposes.*

# Appendices

Detailed BPOL Survey Results

BPOL and M&T Revenues in Relation to  
County Real Estate Tax Rates

BPOL and M&T Revenues Versus  
Local Option Sales Tax Collections

# BPOL Receipts by Locality Type and Business Size

## Cities

<b>Gross Receipts Level</b>	<b><u># of Licenses</u></b>	<b><u>Percent</u></b>	<b><u>\$ Amount</u></b>	<b><u>Percent</u></b>	<b><u>Avg per License</u></b>
Flat Fee only	28,023	18.8%	\$1,806,897	0.7%	\$64
\$0-\$100,000	68,027	45.5%	\$ 3,684,773	1.5%	\$54
\$100,001-200,000	12,479	8.4%	\$ 5,279,076	2.1%	\$423
\$200,001-500,000	15,567	10.4%	\$ 15,291,271	6.1%	\$982
\$500,001-5,000,000	22,101	14.8%	\$90,684,482	36.3%	\$4,103
\$5,000,001-25,000,000	2,779	1.9%	\$ 74,395,539	29.8%	\$26,771
Over \$25,000,000	<u>459</u>	<u>0.3%</u>	<u>\$58,632,013</u>	<u>23.5%</u>	<u>\$127,739</u>
<b>Totals</b>	<b>149,435</b>	<b>100.0%</b>	<b>\$249,774,049</b>	<b>100.0%</b>	<b>\$1,671</b>

## Arlington, Fairfax, Loudoun

<b>Gross Receipts Level</b>	<b><u># of Licenses</u></b>	<b><u>Percent</u></b>	<b><u>\$ Amount</u></b>	<b><u>Percent</u></b>	<b><u>Avg per License</u></b>
Flat Fee only	28,299	38.4%	\$1,606,512	0.7%	\$57
\$0-\$100,000	6,193	8.4%	\$181,610	0.1%	\$29
\$100,001-200,000	8,342	11.3%	\$2,383,381	1.0%	\$286
\$200,001-500,000	10,699	14.5%	\$7,628,569	3.2%	\$713
\$500,001-5,000,000	16,297	22.1%	\$55,570,042	23.3%	\$3,410
\$5,000,001-25,000,000	3,217	4.4%	\$74,380,008	31.2%	\$23,121
Over \$25,000,000	<u>706</u>	<u>1.0%</u>	<u>\$96,293,277</u>	<u>40.5%</u>	<u>\$136,393</u>
<b>Totals</b>	<b>73,753</b>	<b>100.0%</b>	<b>\$238,043,400</b>	<b>100.0%</b>	<b>\$3,228</b>

## Other Counties

<b>Gross Receipts Level</b>	<b><u># of Licenses</u></b>	<b><u>Percent</u></b>	<b><u>\$ Amount</u></b>	<b><u>Percent</u></b>	<b><u>Avg per License</u></b>
Flat Fee only	17,267	20.3%	\$648,141	0.8%	\$38
\$0-\$100,000	39,968	46.9%	\$728,972	0.9%	\$18
\$100,001-200,000	7,351	8.6%	\$1,336,791	1.7%	\$182
\$200,001-500,000	8,449	9.9%	\$3,942,632	5.0%	\$467
\$500,001-5,000,000	10,543	12.4%	\$27,345,414	34.9%	\$2,594
\$5,000,001-25,000,000	1,414	1.7%	\$23,048,649	29.4%	\$16,300
Over \$25,000,000	<u>266</u>	<u>0.3%</u>	<u>\$21,301,316</u>	<u>27.2%</u>	<u>\$80,080</u>
<b>Totals</b>	<b>85,258</b>	<b>100.0%</b>	<b>\$78,351,914</b>	<b>100.0%</b>	<b>\$919</b>

## Towns

<b>Gross Receipts Level</b>	<b><u># of Licenses</u></b>	<b><u>Percent</u></b>	<b><u>\$ Amount</u></b>	<b><u>Percent</u></b>	<b><u>Avg per License</u></b>
Flat Fee only*	1,299	14.8%	\$73,123	0.7%	\$56
\$0-\$100,000	3,281	37.5%	\$245,799	2.2%	\$75
\$100,001-200,000	993	11.3%	\$274,101	2.4%	\$276
\$200,001-500,000	1,274	14.5%	\$789,859	7.0%	\$620
\$500,001-5,000,000	1,675	19.1%	\$4,379,049	39.1%	\$2,614
\$5,000,001-25,000,000	212	2.4%	\$2,694,804	24.0%	\$12,711
Over \$25,000,000	<u>25</u>	<u>0.3%</u>	<u>\$2,753,348</u>	<u>24.6%</u>	<u>\$110,134</u>
<b>Totals</b>	<b>8,759</b>	<b>100.0%</b>	<b>\$11,210,083</b>	<b>100.0%</b>	<b>\$1,280</b>

## BPOL Rates Charged by Localities Compared to Maximum Rate Allowable

<u>Locality</u>	Contracting	Retail	Repair, Personal, Business Svcs	Financial, Real Est., Prof. Svcs	Wholesale*
<b>Cities</b>					
# Using Fee Up to Threshold Amount	21	21	21	21	21
Maximum Rate Allowable	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05
Median Rate	\$0.16	\$0.20	\$0.36	\$0.58	\$0.12
Number Using Max Rate	30	34	26	28	12
Number Above Max Rate	1	0	0	0	27
Number of Localities	39	39	39	39	39
<b>Counties</b>					
# Using Fee Up to Threshold Amount	33	33	33	33	33
Maximum Rate Allowable	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05
Median Rate	\$0.12	\$0.15	\$0.20	\$0.31	\$0.05
Number Using Max Rate	13	11	5	6	27
Number of Localities	44	40	42	42	40
<b>Towns</b>					
# Using Fee Up to Threshold Amount	15	15	15	15	15
Maximum Rate Allowable	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05
Median Rate	\$0.13	\$0.15	\$0.18	\$0.23	\$0.05
Number of Localities	112	113	112	111	106

*\*Some cities have grandfathered higher rates*

# BPOL and M&T Revenues in Relation to County Real Estate Tax Rates

<u>County</u>	FY 12 <u>BPOL Taxes</u>	RE Rate <u>Equivalent</u>	FY 12 <u>M&amp;T</u>	RE Rate <u>Equivalent</u>
Accomack	\$ 60,729	0.1	\$ 2,058,069	4.4
Albemarle	9,789,445	6.3	665,843	0.4
Alleghany	349,044	3.5	6,407,018	65.0
Amelia	172,980	1.6	35,634	0.3
Amherst	356,115	1.5	1,703,871	7.2
Appomattox	-	-	247,749	1.8
Arlington	61,308,636	9.8	183,038	0.0
Augusta	3,241,549	4.9	3,111,569	4.7
Bath	-	-	301	0.0
Bedford	501	0.0	2,497,827	3.3
Bland	-	-	158,661	3.5
Botetourt	829,929	2.6	3,159,831	9.8
Brunswick	-	-	474,801	3.8
Buchanan	-	-	5,133,834	25.3
Buckingham	-	-	225,900	1.6
Campbell	1,598,365	4.5	5,713,235	16.0
Caroline	969,103	3.8	244,713	1.0
Carroll	-	-	726,148	2.9
Charles City	-	-	150,967	1.9
Charlotte	-	-	157,379	1.6
Chesterfield	17,332,709	5.7	4,725,416	1.6
Clarke	23,210	0.1	207,657	0.9
Craig	-	-	55,623	1.2
Culpeper	-	-	1,404,562	3.5
Cumberland	107,965	1.3	90,492	1.1



<u>County</u>	<u>FY 12 BPOL Taxes</u>	<u>RE Rate Equivalent</u>	<u>FY 12 M&amp;T</u>	<u>RE Rate Equivalent</u>
Dickenson	-	-	1,366,898	8.4
Dinwiddie	639,686	2.8	549,789	2.4
Essex	-	-	58,811	0.4
Fairfax	152,370,982	7.9	461,509	0.0
Fauquier	1,185,466	1.2	339,483	0.4
Floyd	-	-	159,226	1.0
Fluvanna	-	-	4,630	0.0
Franklin	4,585	0.0	521,952	0.7
Frederick	5,482,143	6.7	4,900,087	6.0
Giles	-	-	3,133,701	29.5
Gloucester	1,516,103	3.4	-	-
Goochland	543,854	1.4	363,345	0.9
Grayson	-	-	82,487	0.5
Greene	420,327	2.3	71,015	0.4
Greensville	393,453	5.8	1,198,711	17.7
Halifax	349,571	1.3	903,441	3.4
Hanover	323,765	0.3	1,683,823	1.4
Henrico	28,968,935	9.2	1,792,688	0.6
Henry	1,592,786	5.4	3,333,354	11.3
Highland	-	-	426	0.0
Isle of Wight	382,134	0.9	1,179,748	2.8
James City	6,010,887	5.4	5,598,542	5.0
King & Queen	15,741	0.2	175,281	2.3
King George	1,195,950	4.5	282,881	1.1
King William	275,242	1.9	1,177,707	8.1

<u>County</u>	<u>FY 12 BPOL Taxes</u>	<u>RE Rate Equivalent</u>	<u>FY 12 M&amp;T</u>	<u>RE Rate Equivalent</u>
Lancaster	\$ -	-	\$ 11,373	0.0
Lee	-	-	692,540	6.9
Loudoun	25,995,887	4.9	1,036,651	0.2
Louisa	137,707	0.3	319,877	0.8
Lunenburg	-	-	131,884	1.5
Madison	-	-	70,263	0.3
Mathews	167,910	1.0	-	-
Mecklenburg	1,987	0.0	628,553	1.6
Middlesex	189,895	0.8	2,981	0.0
Montgomery	-	-	2,077,574	2.8
Nelson	30,810	0.1	5,532	0.0
New Kent	635,795	2.5	6,175	0.0
Northampton	40,968	0.2	118,241	0.5
Northumberland	-	-	185,969	0.6
Nottoway	146,742	1.8	194,660	2.3
Orange	-	-	660,537	1.3
Page	141,397	0.7	463,060	2.4
Patrick	-	-	586,454	3.4
Pittsylvania	2,650	0.0	1,534,656	4.1
Powhatan	103,243	0.3	337,794	1.0
Prince Edward	-	-	27,715	0.2
Prince George	2,018,510	8.0	443,667	1.8
Prince William	21,725,000	5.1	222,000	0.1
Pulaski	574,753	2.2	2,622,207	9.9
Rappahannock	-	-	-	-
Richmond	-	-	2,954	0.0

<u>County</u>	FY 12 <u>BPOL Taxes</u>	RE Rate <u>Equivalent</u>	FY 12 <u>M&amp;T</u>	RE Rate <u>Equivalent</u>
Roanoke	5,848,440	7.3	1,234,238	1.5
Rockbridge	851,571	3.5	338,106	1.4
Rockingham	-	-	10,396,548	14.2
Russell	-	-	1,149,211	9.6
Scott	-	-	193,720	1.7
Shenandoah	-	-	2,317,211	5.1
Smyth	-	-	1,287,446	9.4
Southampton	137,760	1.1	795,722	6.1
Spotsylvania	4,021,297	3.2	729,347	0.6
Stafford	-	-	324,755	0.3
Surry	93,276	1.1	-	-
Sussex	22,203	0.3	933,137	11.8
Tazewell	-	-	1,135,533	4.9
Warren	906,752	2.3	687,815	1.7
Washington	-	-	1,708,343	4.1
Westmoreland	-	-	180,807	0.8
Wise	-	-	3,509,170	15.9
Wythe	-	-	2,286,755	10.2
York	<u>5,727,943</u>	6.1	<u>2,354,301</u>	2.5
Total Counties	\$ 367,334,386		\$ 112,825,155	

# FY 12 BPOL and M&T Revenues Versus County Local Option Sales Tax Collections

<u>Locality</u>	<u>Business License Taxes</u>	<u>Machinery and Tools</u>	<u>1% Local Sales and Use Taxes</u>	<u>Sales Minus BPOL</u>	<u>Sales Minus BPOL/M&amp;T</u>
Accomack	\$ 60,729	\$ 2,058,069	\$ 3,426,366	3,365,637	1,307,568
Albemarle	9,789,445	665,843	12,227,842	2,438,397	1,772,554
Alleghany	349,044	6,407,018	712,952	363,908	(6,043,110)
Amelia	172,980	35,634	629,360	456,380	420,746
Amherst	356,115	1,703,871	2,224,939	1,868,824	164,953
Appomattox	-	247,749	1,125,706	1,125,706	877,957
Arlington	61,308,636	183,038	38,630,486	(22,678,150)	(22,861,188)
Augusta	3,241,549	3,111,569	4,532,643	1,291,094	(1,820,475)
Bath	-	301	807,325	807,325	807,024
Bedford	501	2,497,827	4,012,394	4,011,893	1,514,066
Bland	-	158,661	236,864	236,864	78,203
Botetourt	829,929	3,159,831	2,164,312	1,334,383	(1,825,448)
Brunswick	-	474,801	668,495	668,495	193,694
Buchanan	-	5,133,834	2,070,225	2,070,225	(3,063,609)
Buckingham	-	225,900	586,753	586,753	360,853
Campbell	1,598,365	5,713,235	4,143,665	2,545,300	(3,167,935)
Caroline	969,103	244,713	1,527,122	558,019	313,306
Carroll	-	726,148	1,657,110	1,657,110	930,962
Charles City	-	150,967	485,508	485,508	334,541
Charlotte	-	157,379	487,014	487,014	329,635
Chesterfield	17,332,709	4,725,416	40,604,124	23,271,415	18,545,999

<u>Locality</u>	<u>Business License Taxes</u>	<u>Machinery and Tools</u>	<u>1% Local Sales and Use Taxes</u>	<u>Sales Minus BPOL</u>	<u>Sales Minus BPOL/M&amp;T</u>
Clarke	23,210	207,657	809,340	786,130	578,473
Craig	-	55,623	147,593	147,593	91,970
Culpeper	-	1,404,562	4,782,750	4,782,750	3,378,188
Cumberland	107,965	90,492	372,825	264,860	174,368
Dickenson	-	1,366,898	863,701	863,701	(503,197)
Dinwiddie	639,686	549,789	1,363,905	724,219	174,430
Essex	-	58,811	1,651,249	1,651,249	1,592,438
Fairfax	152,370,982	461,509	165,550,247	13,179,265	12,717,756
Fauquier	1,185,466	339,483	6,637,371	5,451,905	5,112,422
Floyd	-	159,226	722,537	722,537	563,311
Fluvanna	-	4,630	1,217,038	1,217,038	1,212,408
Franklin	4,585	521,952	3,867,957	3,863,372	3,341,420
Frederick	5,482,143	4,900,087	10,516,915	5,034,772	134,685
Giles	-	3,133,701	1,154,367	1,154,367	(1,979,334)
Gloucester	1,516,103	-	3,729,207	2,213,104	2,213,104
Goochland	543,854	363,345	2,255,251	1,711,397	1,348,052
Grayson	-	82,487	411,400	411,400	328,913
Greene	420,327	71,015	1,556,748	1,136,421	1,065,406
Greensville	393,453	1,198,711	504,524	111,071	(1,087,640)
Halifax	349,571	903,441	2,862,311	2,512,740	1,609,299
Hanover	323,765	1,683,823	16,607,323	16,283,558	14,599,735
Henrico	28,968,935	1,792,688	57,694,022	28,725,087	26,932,399
Henry	1,592,786	3,333,354	3,882,485	2,289,699	(1,043,655)
Highland	-	426	107,600	107,600	107,174
Isle of Wight	382,134	1,179,748	1,964,389	1,582,255	402,507
James City	6,010,887	5,598,542	9,322,142	3,311,255	(2,287,287)

<u>Locality</u>	<u>Business License Taxes</u>	<u>Machinery and Tools</u>	<u>1% Local Sales and Use Taxes</u>	<u>Sales Minus BPOL</u>	<u>Sales Minus BPOL/M&amp;T</u>
King & Queen	15,741	175,281	179,263	163,522	(11,759)
King George	1,195,950	282,881	1,909,760	713,810	430,929
King William	275,242	1,177,707	747,327	472,085	(705,622)
Lancaster	\$ -	\$ 11,373	\$ 1,521,865	1,521,865	1,510,492
Lee	-	692,540	1,299,657	1,299,657	607,117
Loudoun	25,995,887	1,036,651	58,365,310	32,369,423	31,332,772
Louisa	137,707	319,877	2,952,991	2,815,284	2,495,407
Lunenburg	-	131,884	299,353	299,353	167,469
Madison	-	70,263	839,405	839,405	769,142
Mathews	167,910	-	414,874	246,964	246,964
Mecklenburg	1,987	628,553	3,828,283	3,826,296	3,197,743
Middlesex	189,895	2,981	847,269	657,374	654,393
Montgomery	-	2,077,574	7,742,363	7,742,363	5,664,789
Nelson	30,810	5,532	988,659	957,849	952,317
New Kent	635,795	6,175	1,113,471	477,676	471,501
Northampton	40,968	118,241	1,177,340	1,136,372	1,018,131
Northumberland	-	185,969	679,761	679,761	493,792
Nottoway	146,742	194,660	964,902	818,160	623,500
Orange	-	660,537	1,867,506	1,867,506	1,206,969
Page	141,397	463,060	1,432,754	1,291,357	828,297
Patrick	-	586,454	961,611	961,611	375,157
Pittsylvania	2,650	1,534,656	1,982,491	1,979,841	445,185
Powhatan	103,243	337,794	1,496,777	1,393,534	1,055,740
Prince Edward	-	27,715	2,614,512	2,614,512	2,586,797
Prince George	2,018,510	443,667	1,902,611	(115,899)	(559,566)
Prince William	21,725,000	222,000	52,003,000	30,278,000	30,056,000

<u>Locality</u>	<u>Business License Taxes</u>	<u>Machinery and Tools</u>	<u>1% Local Sales and Use Taxes</u>	<u>Sales Minus BPOL</u>	<u>Sales Minus BPOL/M&amp;T</u>
Pulaski	574,753	2,622,207	2,888,609	2,313,856	(308,351)
Rappahannock	-	-	428,276	428,276	428,276
Richmond	-	2,954	1,093,671	1,093,671	1,090,717
Roanoke	5,848,440	1,234,238	9,237,658	3,389,218	2,154,980
Rockbridge	851,571	338,106	2,292,809	1,441,238	1,103,132
Rockingham	-	10,396,548	4,991,019	4,991,019	(5,405,529)
Russell	-	1,149,211	1,755,731	1,755,731	606,520
Scott	-	193,720	1,364,382	1,364,382	1,170,662
Shenandoah	-	2,317,211	3,168,917	3,168,917	851,706
Smyth	-	1,287,446	1,947,535	1,947,535	660,089
Southampton	137,760	795,722	515,893	378,133	(417,589)
Spotsylvania	4,021,297	729,347	15,110,445	11,089,148	10,359,801
Stafford	-	324,755	11,014,935	11,014,935	10,690,180
Surry	93,276	-	590,947	497,671	497,671
Sussex	22,203	933,137	647,242	625,039	(308,098)
Tazewell	-	1,135,533	5,178,955	5,178,955	4,043,422
Warren	906,752	687,815	3,281,603	2,374,851	1,687,036
Washington	-	1,708,343	6,624,384	6,624,384	4,916,041
Westmoreland	-	180,807	702,646	702,646	521,839
Wise	-	3,509,170	2,593,328	2,593,328	(915,842)
Wythe	-	2,286,755	3,235,405	3,235,405	948,650
York	<u>5,727,943</u>	<u>2,354,301</u>	<u>8,859,233</u>	<u>3,131,290</u>	<u>776,989</u>
				0	0
Total Counties	\$ 367,334,386	\$ 112,825,155	\$ 661,173,140	\$293,838,754	\$181,013,599