

**CITY OF SALEM, VIRGINIA
BOOK OF RATES AND FEES**

COMMISSIONER OF THE REVENUE

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BUSINESS LICENSE REFUND REQUEST

Assessing Department:

Commissioner of the Revenue

Collecting Department:

Treasurer

Description:

When a business has been sold or ceased operation a Business License Tax Refund Request form must be filled out. If the business keeps the same Federal ID number there would not be a refund but if the business was purchased and a new Federal ID is obtained the new business will have a prorated business license bill.

Rate or Fee

Please allow 4-6 weeks for your refund to process. Refund will be based on tax amount only. Penalty, Interest, and other collection or administrative fees paid are not refundable.

Please visit the City of Salem Commissioner of The Revenue website for more information: www.salemva.gov

Legal Authorization:

Salem City Code, Chapter 22, Article II, Section 22-57

Code of Virginia, Title 58.1, Subtitle III, Chapter 37, Section 58.1-3703