

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

COMMISSIONER OF THE REVENUE

COMMISSIONER OF THE REVENUE FEES

UTILITY LICENSE TAX

Assessing Department:

Commissioner of the Revenue

Collecting Department:

Treasurer

Description:

On every person selling water, gas or electricity for light, heat or power in the city, there shall be a license tax. Also on every person engaged in the business of transmitting telephone messages between points within the city, there shall be a license tax.

Rates or Fees	Amount
Utility License tax for water, light, power and gas companies is	Equal to one-half of one percent of the gross receipts derived from such business in the city
Utility License tax for telephone companies is	Equal to one-half of one percent of the local exchange gross receipts derived from such business in the city

Legal Authorization:

Ordinances, Effective dates: (10-09-2000); (12-09-1996); (11-24-1980)

Salem City Code, Chapter 22, Article II, Division 2, Section 22-111-113