



C. EVANS POSTON, JR.
COMMISSIONER OF THE REVENUE
P.O. BOX 2260 NORFOLK, VIRGINIA 23501-2260



January 1, 2019

Festival Participants

Dear Sir or Madam:

The Commissioner of Revenue office would like to take this opportunity to welcome you as a vendor. We look forward to assisting you in processing your application for a Norfolk Special Event Business License in order to make your visit to Norfolk as pleasant as possible.

Please read carefully the following information so that obtaining your license can be handled as quickly and efficiently as possible. **All participants are required to provide proof of a current City of Norfolk Special Event business license.** The license fee to participate in this year's events will be \$50.00. **We do not accept payments online or over the phone for special events, so please mail or bring in your payment as soon as possible.**

- Per **Norfolk City, Sec. 24-25.3**, all entities must be licensed in order to do business in Norfolk and must be current on all taxes per **Norfolk City Code, Sec. 24-25.10**.
- Your **special event business license application** must be returned to the Commissioner of the Revenue, along with your \$50 payment, no later than **10 days prior** to the event to ensure the timely processing of your application. All checks should be made **payable to Norfolk City Treasurer**.
- If your business sells **prepared food**, you will be responsible for collecting the City of Norfolk meal tax, which is 6.5%. This tax is on your customer, not your business and is payable to the City of Norfolk.
- If your business charges a fee for entertainment and/or amusements, you are required to collect and remit a **10% admissions tax** payable to the City of Norfolk. This tax is 10% of the price of admission and is also a tax on your customer, not your business.
- A **reporting form** will be mailed to you to report and pay revenue, which is due the 20th of the month, following the month in which the event took place.

Failure to comply could automatically deny you from participation in any further festival activities in Norfolk. If you have any questions, please call this office at (757) 664-7886.

Thank you for your prompt attention in this matter.

Very truly yours,

A handwritten signature in cursive script that reads "C. Evans Poston, Jr.".

Norfolk Commissioner of Revenue