

# Food Lion's Business Licensure Experience

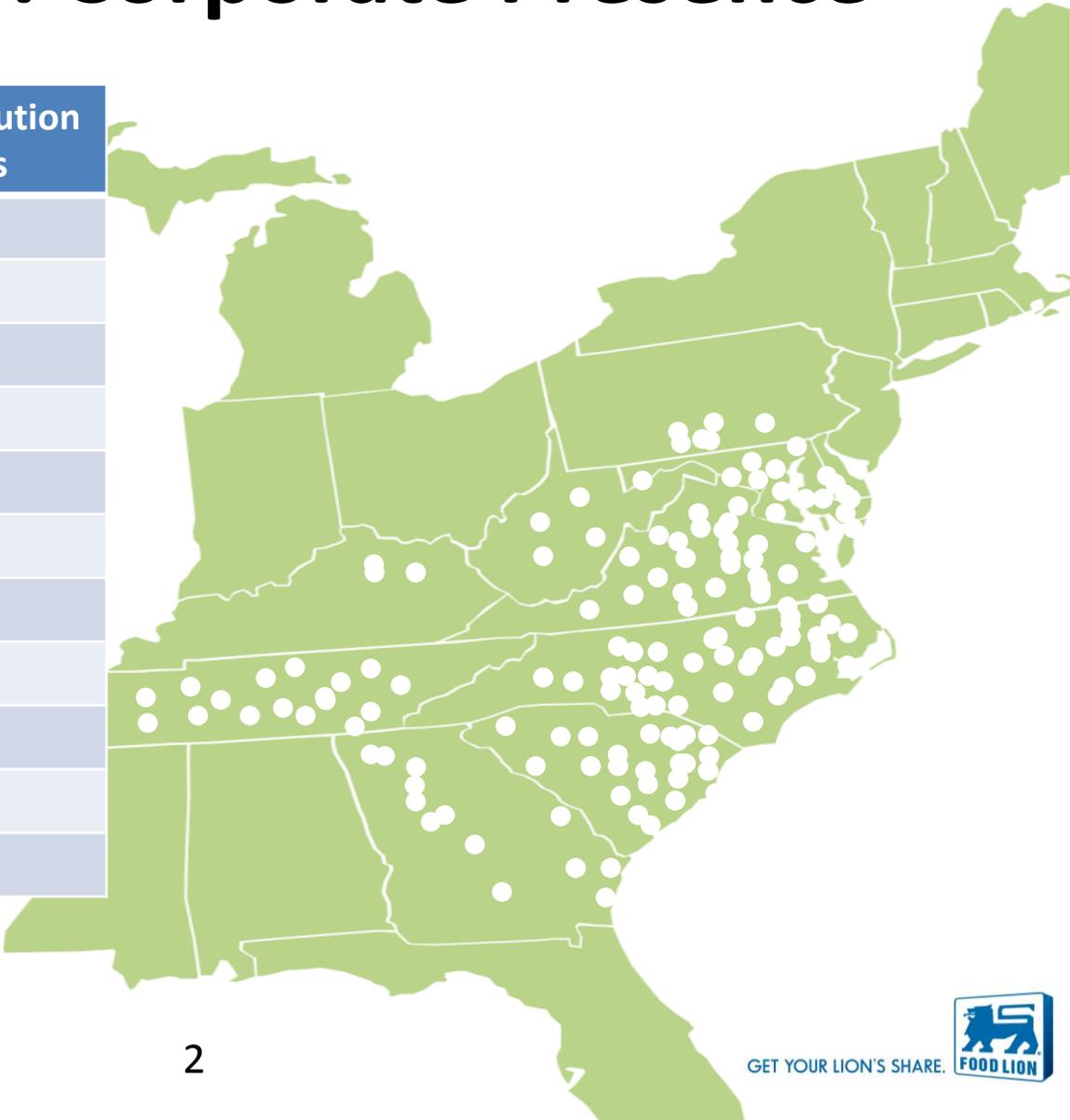
**Joint Meeting of Manufacturing Development  
Commission and Small Business Commission**

**Stafford County Board Chambers  
September 18, 2013**

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# Food Lion: U.S. Corporate Presence

State	Store Numbers	Distribution Centers
Delaware	23	
Georgia	27	
Kentucky	3	
Maryland	79	
North Carolina	505	3
Pennsylvania	9	1
South Carolina	126	1
Tennessee	32	
Virginia	308	1
West Virginia	18	
<b>Total</b>	<b>1130</b>	<b>6</b>



# Food Lion: Virginia Corporate Presence

Retail Grocery Stores: 308

Associates: 17,203

Distribution Center:

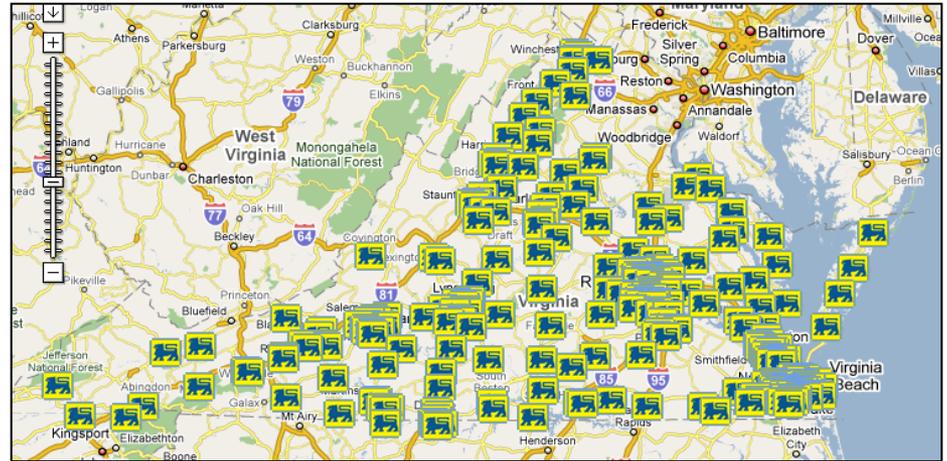
Disputanta, VA

Retail Food Donations:

5,874,577 pounds

Average Items per Store:

28,000



Tax Type	2012 Taxes Remitted
Sales & Use Tax	\$88,306,771
Cigarette/Tobacco Tax	\$5,870,902
Personal Property Tax	\$6,663,099
<b>Total</b>	<b>\$100,840,772</b>

# Food Lion: Business Licenses

- Food Lion maintains over 12,000 licenses
- More than half of our total licensure budget is attributed to Business, Professional and Occupational License (BPOL) costs in Virginia
- With 308 locations, Food Lion pays over \$4M in BPOL
  - BPOL costs roughly \$20-30K per store, and charges range from .10 per \$100 to .20 per \$100 in gross receipts
  - Food Lion has 170 city business licenses & 115 county business licenses
  - Licensure forms vary from city to city and from county to county

# Food Lion: Licensure Examples

## City of Richmond, VA

- Retailers pay \$.20 per \$100 of gross receipts when the tax base exceeds \$99,999

2012 – LICENSE TAX ADJUSTMENT – 2012					
CALCULATE ADJUSTMENTS ONLY IF YOUR BUSINESS BEGAN AFTER JANUARY 15, 2011					
Account Number:					
BUSINESS TYPE DESCRIPTION	2012 ACTUAL GROSS RECEIPTS	TAX RATE	2012 TAX DUE <b>A</b>	2012 TAX PAID <b>B</b>	TAX DUE / (REFUND) <b>A - B</b>
	.00 X	=			
DATE BEGAN BUSINESS IN RICHMOND: MM DD YYYY			CERT OF OCCUPANCY NUMBER:		
DATE CEASED BUSINESS IN RICHMOND: MM DD YYYY			CIRCLE ONE: INDIVIDUAL PARTNERSHIP CORP. LLC		
SSN OR FED ID #:		VA SALES TAX #:		TELEPHONE #: ( ) -	
LICENSE PREPARER OTHER THAN LICENSEE:				FAX #: ( ) -	

## 2013 – CITY OF RICHMOND – 2013 BUSINESS, PROFESSIONAL, & OCCUPATIONAL LICENSE

Account Number:

CAT	TYPE	ADCM	BUSINESS TYPE DESCRIPTION	2012 GROSS RECEIPTS	TAX RATE	AMOUNT DUE
				.00 X	=	
LICENSEE:				AMOUNT		
T/A:				PENALTY		
				INTEREST		
				TOTAL		
				AMOUNT PAID ☺		

THE INFORMATION PROVIDED IS TRUE AND COMPLETE. I UNDERSTAND MY OBLIGATION FOR THIS LICENSE.

Date \_\_\_\_\_ Daytime Phone \_\_\_\_\_ Signature \_\_\_\_\_

CITY LICENSE RATES WHEN TAX BASE EXCEEDS \$99,999 (Exception: Businesses that are subject to the flat tax.)			
Professional	\$ .58 per \$100 of gross receipts	Peddler/Sidewalk Vendor	\$225 Flat Tax
Personal Services	\$ .36 per \$100 of gross receipts	Restaurant	\$.36 per \$100 of gross receipts
Retail Merchant	\$.20 per \$100 of gross receipts	Repair Services	\$.36 per \$100 of gross receipts
Wholesale Merchant	\$.22 per \$100 of purchases	Itinerant Merchant	\$500 Flat Tax
Contractor	\$.19 per \$100 of gross receipts	Beer & Wine	\$75 Flat Tax
		Mixed Beverage Seating	1-100 = \$200 101-150 = \$350 Over 150 = \$500

## Loudoun County, VA

- Retailers pay \$.17 per \$100 of gross receipts

# Food Lion: Licensure Examples, cont.



City-County Tax Collector  
 P.O. Box 1400  
 Charlotte, NC 28201-1400  
 311 or (704) 336-7600  
<http://tax.charmeck.org>

## PRIVILEGE LICENSE APPLICATION

Account Number \_\_\_\_\_

### 2013 – 2014 Privilege License Application

Please carefully read the Privilege License Application Information/ Instructions before completing this application.

SECTION 1					
<input type="checkbox"/> New License		<input type="checkbox"/> License Renewal		<input type="checkbox"/> Business Closed/Sold – Date / / (attach documentation i.e., Bill of Sale)	
1	Application Date: / /	2	Start Date of Your Business Activity: / /		
3	Business Ownership Type: <input type="checkbox"/> Corporation (including LLC's and S Corps) <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership				
4	Corporation/Business Name:				<input type="checkbox"/> Change
5	Enter Corporation/Business Name Change:				
6	Doing Business As/Trade Name:				<input type="checkbox"/> Change
7	Business Owner/Partner Name: First	M.I.	Last		
8	Business Description:				
9	Business Location - include suite/ apartment #, city, state & zip code. (Do not use P.O. Box #):				<input type="checkbox"/> Change
10	Enter Business Location Change:				
11	Social Security Number (optional):		12	Federal Tax Identification Number (optional):	
13	Mailing Address:				<input type="checkbox"/> Change
14	Home Telephone:	15	Business Telephone:	16	Fax Telephone: 17 Cellular Number:
18	Email Address:				
Please refer to the Classification Codes for Privilege Licenses for the appropriate tax rate for your business classification.					
SECTION 2					
Schedule A		Gross Sales/Receipts (Box 21) is required under Schedule A.		Minimum \$50	
Classification Code	Class Name	Gross Sales/ Receipts		City Tax (Column 1)	
19	20	21	\$	22	\$
Schedule B & C		Class Name		City Tax (Column 1)	County Tax (Column 2)
Classification Code(s)				25	26
23	24			25	26
Penalties/Additional Tax due \$5.00 minimum the first month or 5% of total, whichever is greater, then 5% per month, with a maximum of 25%.				27	\$
Grand Total due (add Schedule A City Tax and Schedule B & C columns 1 and 2) (Make check payable to City-County Tax Collector)				29	\$
					Return on or before July 1

## City of Charlotte, NC

- Retailers pay \$.60 per \$1,000 of gross receipts, with a maximum cost of \$10,000

## City of Reidsville, NC

- Retailers pay a flat fee of \$91.50 per store location

# Food Lion: Licensure Examples, cont.



<https://jportal.mdcourts.gov/license/pbl/index.jsp?ac=y>

## Maryland

- State business licenses are obtained from the Clerk of the Circuit Court in each county.
- One portal allows access to county information.
- Retailers pay a flat per store fee.
- In Baltimore County, the fee is \$953 per store.

# Thank you.



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