

**City of Alexandria, Virginia  
FY 2025 Proposed Operating Budget & CIP  
Budget Questions & Answers**

**April 2, 2024**

**Question:**

How do Alexandria's BPOL tax rates compare to our comparator jurisdictions?

**Response:**

A comparison is provided below:

<b>Business, Professional &amp; Occupational Licenses (BPOL)</b>	<b>Max Rate Per State Law</b>	<b>City of Alexandria</b>	<b>Arlington County</b>	<b>Fairfax City</b>	<b>Fairfax County</b>	<b>Falls Church City</b>	<b>Loudoun County</b>	<b>Prince William County</b>
No Tax on Gross Receipts	---	Less than \$10,000	Less than \$10,000	Less than \$10,000	Less than \$10,000	Less than \$10,000	Less than \$10,000	Less than \$500,000
Flat Fees	Varies by Population	\$50 if gross receipts between \$10,000 - \$100,000	\$30 if gross receipts between \$10,000 - \$50,000; \$50 if gross receipts between \$50,000 - \$100,000	\$30 if gross receipts between \$10,000 - \$50,000	\$30 if gross receipts between \$10,000 - \$50,000	\$30 if gross receipts between \$10,000 - \$50,000	\$30 if gross receipts between \$10,000 - \$200,000	N/A
<b>Business Categories <sup>1/</sup> Tax Rates per \$100 of Gross Receipts</b>								
<b>Amusements</b>	\$0.36	\$0.36	\$0.25	\$0.27	\$0.26	\$0.36	\$0.21	\$0.21
<b>Builders &amp; Developer</b>	\$0.16	\$0.16	\$0.16	\$0.16	\$0.05	\$0.16	\$0.13	\$0.13
<b>Business Services, Consultants</b>	\$0.36	\$0.35	\$0.35	\$0.27	\$0.19	\$0.36	0.17 <sup>4/</sup>	\$0.21
<b>Specialized Occupations <sup>2/</sup></b>	\$0.36	\$0.35	\$0.36	\$0.27	\$0.31	\$0.36	\$0.33	\$0.33
<b>Contractors</b>	\$0.16	\$0.16	\$0.16	\$0.16	\$0.11	\$0.16	\$0.13	\$0.13
<b>Financial Services</b>	\$0.58	\$0.35	\$0.04	\$0.40	\$0.19	\$0.36	\$0.16	\$0.33
Hotel and Motels	\$0.36	\$0.35	\$0.36	\$0.27	\$0.26	\$0.36	\$0.23	\$0.26
<b>Personal Services</b>	\$0.36	\$0.35	\$0.35	\$0.27	\$0.19	\$0.36	\$0.23	\$0.21
<b>Professional Occupations</b>	\$0.58	\$0.58	\$0.36	\$0.40	\$0.31	\$0.52	\$0.33	\$0.33
Real Estate Brokers	\$0.58	\$0.35	\$0.36	\$0.40	\$0.31	\$0.36	\$0.33	\$0.33
<b>Rents- Commercial</b>	\$0.58	\$0.35	\$0.43	\$0.23	\$0.26	\$0.53	\$0.16	N/A
<b>Rents- Residential</b>	\$0.58	\$0.50	\$0.28	\$0.50	\$0.26	\$0.38	\$0.16	N/A
<b>Repair Services</b>	\$0.36	\$0.35	\$0.35	\$0.27	\$0.19	\$0.36	\$0.16	\$0.21
<b>Restaurants</b>	\$0.20	\$0.20	\$0.20	\$0.20	\$0.17	\$0.19	\$0.17	\$0.17
<b>Retail</b>	\$0.20	\$0.20	\$0.20	\$0.20	\$0.17	\$0.19	0.17 <sup>5/</sup>	\$0.17
<b>Retail/Wholesale</b>	\$0.20	\$0.20	\$0.20	\$0.20	\$0.17	\$0.19	\$0.17	\$0.17
<b>Utilities</b>	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
<b>Wholesale</b>	\$0.05	\$0.05	0.08 <sup>3/</sup>	\$0.05	\$0.04	\$0.05	\$0.05	\$0.05
<b>Non-Profit (IRS 501-C)</b>	Exempt	---	---	---	---	---	---	---

<sup>1/</sup> The City of Alexandria categories are in bold. Other categories are common elsewhere. Alexandria taxes these businesses, but they are not set out as separate categories.  
<sup>2/</sup> Examples of Specialized businesses: CPA, Actuary, Auditing Company, Insurance Adjustor, Urban Planner (from Arlington's ordinance).  
<sup>3/</sup> Grandfathered rate above State Maximum.  
<sup>4/</sup> Certain computer service providers, \$0.15; Aircraft Leasing, \$0.05; Global Satellite Based Imaging, \$0.15  
<sup>5/</sup> Short-Term Rentals, \$0.20