

STATE MAXIMUM RATES AND FAIRFAX COUNTY TAX RATES

	State Maximum Tax Rate	Fairfax County Tax Rate	FY 13 Actual Revenue
BPOL Tax - Amusements	0.36	0.26	\$226,904
BPOL Tax - Builders and Developers	0.16	0.05	260,489
BPOL Tax - Business Service Occupation	0.36	0.19	38,026,557
BPOL Tax - Consultant/Specialist	0.36	0.31	33,691,645
BPOL Tax - Contractors	0.16	0.11	8,081,755
BPOL Tax - Hotels and Motels	0.36	0.26	1,421,880
BPOL Tax - Money Lenders	0.36	0.19	1,002,193
BPOL Tax - Personal Service Occupation	0.36	0.19	6,400,912
BPOL Tax - Prof. & Spec Occupations	0.58	0.31	17,935,200
BPOL Tax - Real Estate Brokers	0.58	0.31	1,474,680
BPOL Tax - Rent of House, Apt & Condo*	--	0.26	11,414,183
BPOL Tax - Repair Service	0.36	0.19	1,591,715
BPOL Tax - Research and Development**	0.03	0.03	919,448
BPOL Tax - Retail Merchants	0.20	0.17	28,586,407
BPOL Tax - Telephone Companies	0.50	0.24	3,370,390
BPOL Tax - Wholesale Merchants	0.05	0.04	1,765,950
Total Business, Prof. & Occupational			\$156,170,308

*Fairfax County was grandfathered the authority to levy a tax on Renting by Owner but would

**At state maximum rate