

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

**COMMISSIONER OF THE REVENUE**

**COMMISSIONER OF THE REVENUE FEES**

**GOING OUT OF BUSINESS SALES PERMIT FEE**

**Assessing Department:**

Commissioner of the Revenue

**Collecting Department:**

Treasurer

**Description:**

It shall be unlawful for any person to advertise, or conduct, a sale for the purpose of discontinuing a retail business, or to modify the word "sale" in any advertisement with the words "going out of business" or any other words which tend to insinuate that merchandise liquidated, unless such person obtains a permit to conduct such sale from the Commissioner of the Revenue.

<b>Rate or Fee</b>	<b>Amount</b>
The permit fee for Going Out of Business Sales is	\$ 25.00
<b>Each special sale permit shall be valid for a period of no longer than sixty (60) days</b>	

**Legal Authorization:**

**Ordinance, Effective date: (08-23-1990)**

**Salem City Code, Chapter 22, Article II, Section 22-85**