

## Introduction

### 简介

The Virginia Guide to Establishing a Business summarizes the major state and local tax, labor, occupational and environmental regulations that may affect businesses in Virginia. The Guide cannot substitute for the legal, financial and other professional advice required when establishing or enlarging a business.

《弗吉尼亚企业设立指南》概述了在该州设立企业的有关影响因素，包括州和地方税收政策，劳动力状况，职业法规及环保法规等。但是，该指南并不等于设立企业或扩建企业所需的法律，金融和专业方面的建议。

While every effort has been made to ensure that the information included in the Guide is accurate, businesses are urged to consult with the agencies listed in this publication and with private counsel before proceeding to establish a business in Virginia.

虽然我们尽力保证该指南中所含信息的准确性，但是我们仍然强烈地建议在弗吉尼亚设立企业之前向该出版物中所列出的有关机构和私人律师咨询。

The Virginia Economic Development Partnership thanks the agencies listed in this publication for their assistance in developing the Guide.

弗吉尼亚州政府经济发展厅向指南中列出的在编写该指南过程中提供了帮助的有关机构表示感谢。

## BUSINESS TAXES

### 营业税

Virginia has a fair tax structure, with all companies paying the same taxes regardless of location of incorporation.

弗吉尼亚州有着公平的税收结构，所有公司不论在什么地点都需上缴同等的税费。

The state has not raised its corporate income tax rate since 1972. Prior to 1972, the income tax rate remained the same for 25 years.

1972年以来，该州就没有提高过公司所得税税率。在1972年以前，该项税率也有25年没有改变过。

## UTILITY TAX

### 公用事业税

All cities, counties and towns have the authority to levy a tax on the utility bills of business firms, e.g., electric, gas, water, telephone and sewer bills. Most of the localities that currently impose the tax have a modest ceiling on the amount of tax that can be collected. If a town and county charge utility taxes, a company pays the utility tax only to the town.

所有市，县，镇都有权以公司企业开具的公用事业费用帐单为依据向这些公司征税，例如，电费、煤气费、水费，电话费和下水道维修费用账单。而且，目前征收该税种的大多数地区都规定了该税费的最高限额。另外，如果镇级政府和县级政府都向有权向该公司收取税费，则该公司只需向镇政府上缴该税。

## THE RIGHT-TO-WORK LAW

### 《劳动权利法》

Virginia is one of 22 states with a Right-to-Work Law. The law prohibits a closed shop, where employers may hire only members of the contracting union, and a union shop, where the employee who is not a member of a union must join after a certain period of employment and must remain a member as a condition of employment.

美国有22个州实行劳动权利法，弗吉尼亚是其中之一。该法令禁止“闭门企业”（即工厂只雇佣行业工会会员）和“工会化企业”（即强迫员工在工作一段时间之内必须加入工会，并以保留工会会员资格作为雇佣条件。）

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