<u>ORDINANCE NO. 243</u>

Amending Sec.(s) 25-101, 102, 106, 108, and 110 of Article V - Tax on the Sale of Prepared Food to increase the tax from seven (7) percent to eight (8) percent and make changes to positions in the Town

THE TOWN OF FARMVILLE HEREBY ORDAINS:

1. The amending of Sec.(s) 25-101, 102, 106, 108, and 110 of Article V - Tax on the Sale of Prepared Food to increase the tax from seven (7) percent to eight (8) percent and make changes to positions in the Town as follows:

ARTICLE V. - TAX ON THE SALE OF PREPARED FOOD

Footnotes:

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Editor's note— Ord. No. 57, adopted June 14, 2000, repealed the former Art. V., §§ 25-101—25-113, and enacted a new Art. V. as set out herein. The former Art. V. pertained to similar subject matter and derived from Code 1973, §§ 25-24, 25-25, 25-27—25-35; Ord. of June 26, 1990(1); Ord. No. 13, adopted June 11, 1992; Ord. No. 20, adopted Feb. 10, 1993.

State Law reference— Meals tax, Code of Virginia, § 58.1-3840.

Sec. 25-101. - Definitions.

The following words and phrases, when used in this article, shall have, for the purposes of this article, the following respective meanings except where the context clearly indicates a different meaning:

Cater means the furnishing of food, beverages, or both on the premises of another, for compensation.

Collector means the ~~**treasurer**~~ ***finance director*** or designee.

Food means all food, beverages or both, including alcoholic beverages purchased in or from a food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not, and without regard to the manner, time or place of service.

Food establishment means any place in or from which food or food products are prepared, packaged, sold or distributed in the town, including but not limited to, any restaurant, dining room, grill, coffee shop, cafeteria, cafe, snack bar, lunch counter, convenience store, movie theater, delicatessen, confectionery, baker, eating house, eatery, drugstore, ice cream/yogurt shops, lunch wagon or truck pushcart or other mobile facility from which food is sold, public or private club, resort, bar, lounge, or other similar establishment, public or private, and shall include private property outside of and contiguous to a building or structure operated as a food establishment at which food or food products are sold for immediate consumption.

Meal means that any prepared food or drink offered or held out for sale by a food establishment for the purpose of being consumed by any person to satisfy the appetite and is ready for immediate consumption. All such food and beverage, unless otherwise specifically exempted or excluded herein shall be included, whether intended to be consumed on the seller's premises or elsewhere, whether designated as breakfast, lunch, snack, dinner, supper or by some other name, and without regard to the manner, time or place of service.

(Ord. No. 57, 6-14-2000)

Sec. 25-102. - Levy.

There is hereby imposed and levied by the town on each person a tax rate of ~~**seven (7)**~~ ***eight (8)*** percent on the amount paid for meals purchased from any food establishment or not, and whether consumed on the premises or not.

(Ord. No. 57, 6-14-2000; Ord. No. 76, 10-8-2003; Ord. No. 139, 6-16-2011)

Sec. 25-106. - Report of taxes collected; remittance; preservation of records.

It shall be the duty of every person required by this article to pay to the town the taxes imposed by this article to make a report thereof setting forth such information as the ~~**treasurer**~~ ***finance director*** may prescribe and require, including all purchases taxable under this article, the amount charged the purchaser for each such purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article, and shall sign and deliver such report to the ~~**treasurer**~~ ***finance director*** with the remittance of such tax. Such report and remittance shall be made as require by the ~~**treasurer**~~ ***finance director***, which shall be at least once in every thirty-day period, and each shall be filed no later than the twentieth (20 th) day of each month. Failure to remit the tax due by the twentieth (20 th) day of each month shall create a presumption that the responsible person has unlawfully converted the tax due to his own use and has committed larceny thereof.

Any such tax records shall be kept and preserved for a period of five (5) years. The ~~**treasurer**~~ ***finance director*** or his duly authorized agents shall have the power to examine such records at reasonable times and without unreasonable interference with the business of such person, for the purpose of administering and enforcing the provisions of this article, and to make transcripts of all or any parts thereof.

(Ord. No. 57, 6-14-2000)

Sec. 25-108. - Penalties, interest on delinquent taxes.

If any responsible person shall fail or refuse to remit to the ~~**treasurer**~~ ***finance director*** the tax required to be collected and paid him under the provisions of this article within the time and in the amount required, there shall be added to such tax by the ~~**treasurer**~~ ***finance director*** a penalty in the amount of ten (10) percent thereof, and interest thereof at the rate of eight (8) percent per annum which shall be computed upon the taxes and penalty from the date such taxes are due and payable.

(Ord. No. 57, 6-14-2000)

Sec. 25-110. - Enforcement.

If any responsible person shall fail or refuse to collect the tax imposed by the provisions of this article and to make payment within the time required according to the reports and remittances required by this article, the ~~**treasurer**~~ ***finance director*** shall proceed in such manner as be may deem best to obtain the facts and information on which to base his estimate of the tax due. As soon as the ~~**treasurer**~~ ***finance director*** procures such facts and information as he is able to obtain upon which to base the assessment of any tax payment by any person who shall fail or refuse to collect such tax and to make such report and remittance, he shall proceed to determine and assess against such responsible person such tax and penalty and interest provided by this article and shall notify such responsible person by registered mail sent to his last known place of address of the amount of such tax and penalty and interest, and the total amount thereof shall be payable within ten (10) days from the date of such notice. The ~~**treasurer**~~ ***finance director*** shall have the power to examine such records for the purpose of administering and enforcing the provisions of this section. If any responsible person fails to comply with this article or any provision of it, the ~~**treasurer**~~ ***finance director*** may terminate the business license issued pursuant to section 14-11 or in the alternative, may require the responsible person to place a deposit with the ~~**treasurer**~~ ***finance director*** equal to the greater of one thousand dollars ($1,000.00) or the equivalent of one (1) month's tax imposed under this article. Said deposit is to serve as security for the payment of future taxes due hereunder.

(Ord. No. 57, 6-14-2000)

2. This ordinance shall be in full force and effect on July 1, 2026.

Approved: ______________________________
Mayor

Attest: ______________________________

Clerk of Council

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I certify that the above ordinance was:

Adopted on ____.

Ayes: ________. Nays: ________. Absent: _________. Abstain: _________.

The Honorable A.D. “Chuckie” Reid: __________.

The Honorable Sallie O. Amos __________.

The Honorable Daniel E. Dwyer __________.

The Honorable Tommy Pairet __________.

The Honorable Adam Yoelin __________.

The Honorable Donald L. Hunter __________.

The Honorable John Hardy __________.