ADOPTED

ORDINANCE NO. 107A-3

DEC 2 1985

BOARD OF SUPERVISORS

JAMES CITY COUNTY

VIRGINIA

AN ORDINANCE OF THE COUNTY OF JAMES CITY, VIRGINIA, PROVIDING THAT THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BE AMENDED BY ADDING AN ARTICLE TO BE NUMBERED CHAPTER 18, TAXATION, ARTICLE V, SPECIAL TAX FOR ENHANCED 911 EMERGENCY TELEPHONE SYSTEM.

BE IT ORDAINED that Chapter 18, Taxation, Article V, Special Tax for Enhanced 911 Emergency Telephone System, Section 18-25, Tax imposed; and Section 18-26, Collection and disposition, be enacted as follows:

Chapter 18. Taxation

Article V. Special Tax for Enhanced 911 Emergency Telephone System Section 18-25. Tax imposed.

Pursuant to the provisions of section 58.1-3813 of the Code of Virginia, there is hereby imposed a special tax of sixty-five cents (\$0.65) per month on each consumer of telephone service for each telephone line provided by any corporation subject to the provisions of Chapter 26, of Title 58.1 of the Code of Virginia; provided, however, that this tax is not imposed on federal, state or local government agencies.

Section 18-26. Collection and disposition.

The tax payable each month shall be added to monthly statements tendered for telephone service and shall be paid to the company tendering the statement; the telephone company shall monthly make remittance of the taxes collected to the treasurer of the county.

Ordinance to Amend and Ordain Chapter 18. Taxation Page 2

Jack D. Edwards, Chairman

Board of Supervisors

ATTEST:

James B. Oliver, Jr. Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, this 2nd day of December, 1985.

0148U

SUPERVISOR	VOTE
BROWN	AYE
DEPUE	AYE
EDWARDS	AYE
MAHONE	NAY
TAYLOR	AYE