ADOPTED

DEC 1 1999

ORDINANCE NO. 16A-23

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 12, LICENSES, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE I, IN GENERAL, SECTION 12-21, RATES OF LICENSE TAXES AND FEES; AND ARTICLE II, SPECIFIC BUSINESSES AND ACTIVITIES, SECTION 12-28, ALCOHOLIC BEVERAGES.

BE IT ORDAINED, by the Board of Supervisors of the County of James City, Virginia, that Chapter 12, Licenses is hereby amended and reordained by amending Section 12-21, Rates of license taxes and fees; and Section 12-28, Alcoholic beverages.

Chapter 12. Licenses

Article I. In General

Sec. 12-21. Rates of license taxes and fees.

Except as may be specifically otherwise provided by this chapter or other law, there shall be an annual license fee of \$30.00 charged to any class of business requiring a license pursuant to this chapter that has gross receipts exceeding \$4,000.00 but less than \$50,000.00. For all businesses requiring a license pursuant to this chapter with gross receipts of \$50,000.00 or more the annual charge shall be either the \$30.00 license fee or the tax calculated based on the rate set forth below for the class of enterprise listed, whichever is greater. For the purpose of this chapter, gross receipts shall be the aggregate of all gross receipts for all licensable enterprises at a particular place of business.

Chapter 12. Dicens

(13) For each wholesale druggist license, \$10.00 per year.

Article II. Specific Businesses and Activities

Sec. 12-28. Alcoholic beverages.

- (a) Every person engaged in dispensing alcoholic beverages shall become liable for license taxes as follows:
 - (6) For each wholesale wine distributor's license, \$50.00 per annum, and for each wholesale druggist license, \$10.00 per annum;

Jack D. Edwards

Chairman, Board of Supervisors

ATTEST:

Sanford B. Wanner Clerk to the Board

SUPERVISOR VOTE

NERVITT AYE
SISK AYE
MCGLENNON AYE
BRADSHAW AYE
EDWARDS AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 1st day of December, 1999.

alcoholbev.ord