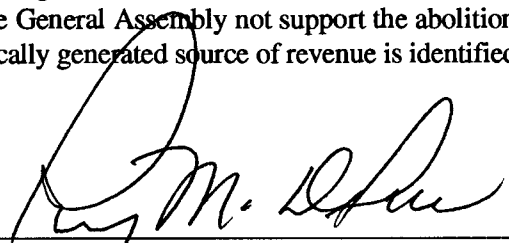


RESOLUTION


BUSINESS, PROFESSIONAL AND OCCUPANCY LICENSE TAX

- WHEREAS, the Governor's proposed amendments to the current biennial budget for the Commonwealth includes a recommendation that the Business, Professional and Occupancy License Tax be repealed; and
- WHEREAS, this tax represents the third or fourth largest source of revenue for most localities and yields 300 million in revenues for all cities and towns in Virginia; and
- WHEREAS, the BPOL Tax is currently under study by a select Committee of the General Assembly in partnership with the Virginia Municipal League and the Virginia Association of Counties and those efforts already yielding encouraging results aimed at reform and compromise; and
- WHEREAS, the Governor's recommendation would provide for a State "Offset" of lost revenues in the amount of 30 million dollars to localities in the first year of enactment, but makes no provision for offsets in ensuing years; and
- WHEREAS, the abolition of this tax without any offsetting reduction in State-mandated services is contradictory to the Governor's stated policy of ending unfunded mandates at both the State and Federal level; and
- WHEREAS, the abolition of this tax would cost James City County 2.2 million dollars in revenues.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby requests that our representatives to the General Assembly not support the abolition of the BPOL Tax until such time as another locally generated source of revenue is identified and enacted by the General Assembly.


Perry M. DePue
Chairman/ Board of Supervisors

ATTEST:


David B. Norman
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
SISK	AYE
EDWARDS	AYE
MAGOON	AYE
TAYLOR	AYE
DEPUE	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 23rd day of January, 1995.