

At a regular meeting of the Board of Supervisors of James City County, Virginia, held thereof in the Courthouse in Williamsburg, Virginia, on the twenty-ninth day of March, nineteen hundred and sixty-eight, there were present: MR. WILLIAM F. PETTENGILL, Chairman, MR. FRED FLANARY, Vice-Chairman, CHARLES W. RICHARDS, RICHARD W. COAKLEY, W. L. PERSON, JR., Commonwealth Attorney and GARLAND L. WOODY, Executive Secretary.

RE: LOCAL USE TAX RESOLUTION

To impose a local county use tax in James City County, Virginia, pursuant to 58-441.49:1 of the Code of Virginia (Chapter 191, Accts of Assembly, 1968), at the rate of one per cent to provide revenue for the general fund of the county.

WHEREAS, the county of James City has heretofore imposed the local sales tax authorized by 58-441.49 of the Code of Virginia; and

WHEREAS, 58-441.49:1 of the Code of Virginia (Chapter 191, Acts of Assembly, 1968), provides that a county which has previously imposed the local sales tax authorized by 58-441.49 of the Code of Virginia may impose a local use tax by the adoption of a resolution by the governing body of the county by a majority of all the members thereof, by

a month at least 60 days after the adoption of the resolution, but not earlier than July 1, 1968; and

WHEREAS, the said 58-441.49:1 also provides that the resolution authorized thereby may be adopted in the manner stated notwithstanding any other provision of law; now, therefore,

RESOLVED, by the Board of Supervisors of the County of James City, Virginia as follows:

1. Pursuant to 58-441.49:1 of the Code of Virginia (Chapter 191, Acts of Assembly, 1968), there is hereby imposed in the county of James City a local county use tax at the rate of one per cent to provide revenue for the general fund of the county. The said county use tax shall be added to the rate of the State use tax imposed by Chapter 8.1, Title 58, of the code of Virginia, and shall be subject to all the provisions of that chapter, and all amendments thereof, and the rules and regulations published with respect thereto. Therefore, the purpose of this resolution is to impose the local use tax authorized by 58-441.49:1 of the Code of Virginia.

2. The effective date of the use tax imposed by this resolution shall be the first day of July, 1968, and the same shall be in force on and after that date.

On a motion by Mr. Flanary, seconded by Mr. Coakley, the foregoing resolution was adopted by the Board of Supervisors of the county of James City, Virginia, on March 29, 1968, by a majority of all the members thereof, by the following roll call vote:

Mr. Fred Flanary	-	Yea
Mr. Richard W. Coakley	-	Yea
Mr. William F. Pettengill	-	Yea
Mr. Charles W. Richards	-	Nay

Motion carried by a majority vote of 3 to 1.

Adopted March 29, 1968 - see Volume 7 - Pages 142-144