

ORDINANCE NO.

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, BY ADDING THE FOLLOWING DIVISION OF ARTICLE I, IN GENERAL, SECTION 18-2.1 LOCAL EXEMPTION OF CERTAIN ENERGY SOURCES.

BE IT ORDAINED by the Board of Supervisors of the County of James City that Chapter 18, Taxation, of the Code of the County of James City be and the same is, hereby amended and reordained by adding the following division of Article I, In General, Section 18-2.1 Local Exemption of Certain Energy Sources.


CHAPTER 10

Taxation

Article I, In General

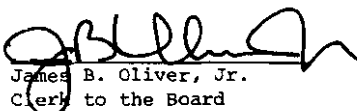
Section 18-2.1 (Effective January 1, 1982) Local Exemption of Certain Energy Sources.

Notwithstanding the provisions of Section 18.1, General Retail Sales Tax, and notwithstanding the provisions of Section 18.2, Use Tax, and pursuant to Section 58-441.49:3 of the Code of Virginia, the Board of Supervisors hereby exempts from both the general retail sales tax and the use tax, the following: artificial or propane gas, firewood, coal, or home heating oil used for domestic consumption. "Domestic consumption" means the use of artificial or propane gas, firewood, coal or home heating oil by an individual purchaser for other than business, commercial or industrial purposes.



Jack D. Edwards, Chairman
Board of Supervisors

ATTEST:


James B. Oliver, Jr.
Clerk to the Board

Adopted by the Board of Supervisors, James City County, this 16th day of November 1981.