

JUN 4 1990

ORDINANCE NO. 107A-11

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE VII, TAX ON PREPARED FOOD AND BEVERAGE, SECTION 18-34. DEFINITIONS, SECTION 18-35. LEVY OF TAX; AMOUNT, AND SECTION 18-47. EXEMPTIONS.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 18, Taxation, is hereby amended and reordained by amending Section 18-34. Definitions, Section 18-35. Levy tax; amount, and Section 18-47. Exemptions.

Chapter 18. Taxation

Article VII. Tax on Prepared Food and Beverages.

Section 18-34. Definitions.

The following words and phrases, when used in this article, shall have, for the purposes of this article, the following respective meanings except where the context clearly indicates a different meaning:

- (a) Caterer: A person who furnishes food on the premises of another, for compensation.
- (b) Commissioner of the Revenue: The commissioner of the revenue of the county and any of his duly authorized deputies, assistants, employees or agents.

- (c) Food: Any and all edible refreshments or nourishment, liquid or otherwise, including alcoholic beverages, purchased in or from a restaurant or from a caterer, except snack foods.
- (d) Person: Any individual, corporation, company, association, firm, partnership or any group of individuals acting as a unit.
- (e) Purchaser: Any person who purchases food in or from a restaurant or from a caterer.
- (f) Restaurant:
 - 1. Any place where food is prepared for service to the public whether on or off the premises;
 - 2. Any place where food is served to the public; or
 - 3. Any place or operation which prepares or stores food for distribution to persons of the same business operations or of a related business operation for service to the public.

Examples include a: dining room; grill; coffee shop; cafeteria; cafe; snack bar; lunch counter; lunchroom; short order place; tavern; delicatessen; confectionery; bakery; eating house; eatery; drugstore; catering service; lunch wagon or truck; pushcart or other mobile facility that sells food; dining facility in a public or private club, resort, bar, or lounge; kitchen facility of a hospital or nursing home; and dining facility of a public or private school or college.

Seller: Any person who sells food in or from a restaurant or as a caterer.

Snack food: Unopened bottles or cans of carbonated soft drinks; chewing gum; candy; popcorn; peanuts and other nuts; unopened packages of cookies, donuts, crackers and potato chips; and other items of essentially the same nature and consumed for essentially the same purpose.

Treasurer: The treasurer of the county and any of his duly authorized deputies, assistants, employees or agents.

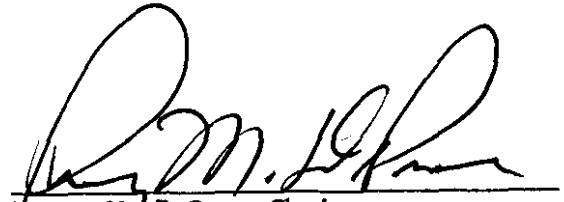
Section 18-35. Levy of tax; amount.

In addition to all other taxes and fees of any kind now or hereafter imposed by law, a tax is hereby levied and imposed on the purchaser of all food served, sold, or delivered for human consumption in the county in or from a restaurant, whether prepared in such restaurant or not, or prepared by a caterer. The rate of this tax shall be four percent of the amount paid for such food. In the computation of this tax, any fraction of one-half cent or more shall be treated as one cent (\$0.01).

Section 18-47. Exemptions.

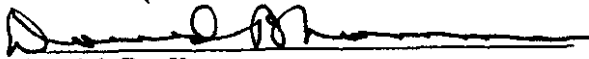
The following purchases of food shall not be subject to the tax under this article:

- (a) Food furnished by restaurants to employees as part of their compensation when no charge is made to the employee;
- (b) Food sold by nonprofit day care centers, public or private elementary or secondary schools or food sold by any college or university to its students or employees;
- (c) Food for use or consumption by the Commonwealth, any political subdivision of the Commonwealth or the United States;
- (d) Food furnished by a hospital, medical clinic, convalescent home, nursing home, home for the aged, infirm or handicapped or other extended care facility to patients or residents thereof;
- (e) Food furnished by a nonprofit charitable organization to elderly, infirm, handicapped or needy persons in their homes or at central locations;
- (f) Food sold by a nonprofit educational, charitable or benevolent organization on an occasional basis as a fund-raising activity or food sold by a church or religious body on an occasional basis;
- (g) Food furnished by boarding houses that do not accommodate transients;
- (h) Food sold by cafeterias operated by industrial plants for employees only;
- (i) Food sold by nonprofit cafeterias in public schools, nursing homes and hospitals;
- (j) Food sold by churches, fraternal and social organizations and volunteer fire departments and reserve squads which hold occasional dinners and bazaars of one or two day duration, at which food prepared in the homes of members or in the kitchen of the organization is offered for sale to the public;
- (k) Food furnished by churches which serve meals for their members as a regular part of their religious observance;
- (l) Food sold through vending machines;
- (m) Food sold by grocery stores and convenience stores except for prepared sandwiches, single meal platters and prepared food ready for human consumption sold at a delicatessen counter; and
- (n) Any other sale of food which is exempt from taxation under the Virginia Retail Sales and Use Tax Act, or administrative rules and regulation issued pursuant thereto.



Perry M. DePue, Chairman
Board of Supervisors

ATTEST:



David B. Norman
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
NORMENT	AYE
TAYLOR	NAY
EDWARDS	AYE
KNUDSON	AYE
DEPUE	AYE

Adopted by the Board of Supervisors of James City County, Virginia,
this 4th day of June, 1990.

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