

SEP 17 1990

ORDINANCE NO. 107A-13

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 BEVERAGES, SECTION 18-34. DEFINITIONS.

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.

Chapter 18. Taxation

Article VII. Tax on Prepared Food and Beverages.

Section 18-34. Definitions.

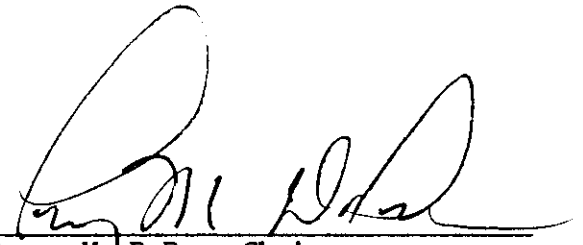
The following words and phrases, when used in this article, shall have, for the purposes of this article, the following respective meanings except where the context clearly indicates a different meaning:

- (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 and nonalcoholic beverages served with a meal, 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.

- (g) Seller: Any person who sells food in or from a restaurant or as a caterer.
- (h) Snack food: Chewing gum, candy, popcorn, peanuts and other nuts, and unopened prepackaged cookies, donuts, crackers, potato chips and other items of essentially the same nature and consumed for essentially the same purpose.
- (i) Treasurer: The treasurer of the county and any of his duly authorized deputies, assistants, employees or agents.



Perry M. DePue, Chairman
Board of Supervisors

ATTEST:



David B. Norman
Clerk to the Board

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

Adopted by the Board of Supervisors of James City County, Virginia,
this 17th day of September, 1990.

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