

JUN 27 2000

ORDINANCE NO. 107A-36

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE VII, TAX ON PREPARED FOOD AND BEVERAGES, SECTION 20-34, DEFINITIONS; AND SECTION 20-47, EXEMPTIONS.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation, is hereby amended and reordained by amending Article VII, Tax on Prepared Food and Beverages, Section 20-34, Definitions; and Section 20-47, Exemptions.

Chapter 20. Taxation

Article VII. Tax on Prepared Food and Beverages

Sec. 20-34. 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:

Beverage. Any alcoholic beverages as defined in section 4.1-100 of the Code of Virginia, 1950, as amended, and nonalcoholic beverages, any of which are served as part of a meal, excluding alcoholic beverages sold in factory sealed containers and purchased for off-premises consumption.

Caterer. A person who furnishes food on the premises of another for compensation.

Commissioner of the revenue. The commissioner of the revenue of the county and any of his duly authorized deputies, assistants, employees or agents.

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.

Meal. Any food as herein defined, other than a beverage, sold for consumption on the premises or elsewhere, whether designated as breakfast, lunch, snack, dinner, supper, or by some other name, and without regard to the manner, time, or place of service.

Person. Any individual, corporation, company, association, firm, partnership or any group of individuals acting as a unit.

Purchaser. Any person who purchases food in or from a restaurant or from a caterer.

Restaurant.

- (1) Any place where food is prepared for service to the public whether on or off the premises *including a delicatessen counter at a grocery store or convenience store selling prepared foods ready for human consumption;*
- (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; café; 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. 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.

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

Sec. 20-47. 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.

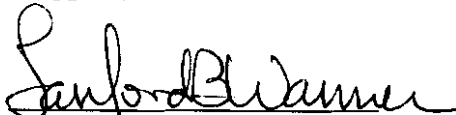
- (c) Food for use or consumption by the commonwealth, any political subdivision of the commonwealth or the United States.
- (d) Food furnished by a hospital, medical clinic, convalescent home, nursing home, home for the aged, infirm or handicapped or other extended care facility to patients or residents 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 boardinghouses 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.~~
Any food or food product purchased for home consumption as defined in the federal Food Stamp Act of 1977, 7 U.S.C. section 2012, or amended, except for salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and non-factory sealed beverages. This exemption does not include hot food or hot food products ready for immediate consumption.
- (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.

State law reference - Code of Va., §58.1-3833.


Ronald A. Nervitt
Chairman, Board of Supervisors

ATTEST:


Sanford B. Wanner
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
MCGLENNON	AYE
HARRISON	ABSENT
GOODSON	AYE
KENNEDY	AYE
NERVITT	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 27th day of June, 2000.