

ADOPTED

FEB 10 2015

Board of Supervisors
James City County, VA

ORDINANCE NO. 107A-65

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING SECTION 20-17, REPORTS AND REMITTANCE OF TAX COLLECTED; SECTION 20-21, TAX IMMEDIATELY DUE AND PAYABLE UPON CESSATION OF BUSINESS; AND SECTION 20-37, REPORTS AND REMITTANCES GENERALLY.

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 Section 20-17, Reports and remittance of tax collected; Section 20-21, Tax immediately due and payable upon cessation of business; and Section 20-37, Reports and remittances generally.

Chapter 20. Taxation

Sec. 20-17. Reports and remittance of tax collected.

(a) It shall be the duty of every seller in acting as the tax collection medium or agency for the county to collect from the purchaser, for the use of the county, the tax hereby imposed and levied at the time of collecting the purchase price charged for the lodging, ~~and. Every seller with respect to which a tax is levied under this article shall make out a report, upon such forms and setting forth such information as the commissioner of the revenue may prescribe and require, showing the amount of tax required to be collected. Every seller shall sign and deliver the following items to the commissioner of the revenue before the twentieth day of each month: (1) such report as is required by the commissioner of the revenue covering the taxes collected during each the preceding calendar month, and (2) a remittance of such tax in a form payable to the treasurer. shall be reported to the commissioner of revenue and remitted by each seller to the treasurer on or before the twentieth day of the following calendar month. The taxes collected by a seller shall be deemed to be held in trust by such seller until they have been remitted to the treasurer county. The required report shall be in such form as may be prescribed by the commissioner of the revenue.~~


(b) Any seller collecting the tax on transactions exempt or not taxable under this article shall transmit ~~to the treasurer~~ such erroneously or illegally collected tax *in accordance with this section* unless and until he can affirmatively show that the tax has since been refunded to the purchaser or credited to his account.

Sec. 20-21. Tax immediately due and payable upon cessation of business.

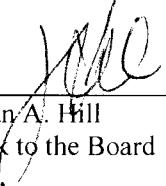
Whenever any person required to collect and remit the tax imposed and levied by this article shall go out of business, dispose of his business or otherwise cease to operate, all ~~of~~ such taxes collected shall thereupon be reported and remitted *as required by this article.* ~~to the commissioner of the revenue and remitted to the treasurer.~~

Sec. 20-37. Reports and remittances generally.

Every seller of food with respect to which a tax is levied under this article shall make out a report, upon such forms and setting forth such information as the commissioner of the revenue may prescribe and require, showing the amount of food charges collected and the tax required to be collected, ~~and~~. Every seller shall sign and deliver *the following items to the commissioner of the revenue before the twentieth day of each month: (1) such report as is required by ~~to the treasurer~~ commissioner of the revenue covering the amount of tax collected during the preceding calendar month, and (2) with a remittance of such tax in a form payable to the treasurer.* It shall be presumed that all food served, sold, or delivered in the county in or from a restaurant which provides seating facilities for its customers are consumed on premises and the burden shall be upon the seller of food to establish by records what food is sold for off-premises consumption. ~~Such reports and remittance shall be made on or before the twentieth day of each month, covering the amount of tax collected during the preceding month.~~


Michael J. Hipple
Chairman, Board of Supervisors

ATTEST:



Bryan A. Hill
Clerk to the Board

	VOTES		
	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
JONES	<u>X</u>	___	___
MCGLENNON	<u>X</u>	___	___
ONIZUK	<u>X</u>	___	___
KENNEDY	<u>X</u>	___	___
HIPPLE	<u>X</u>	___	___

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of February, 2015.

AmdCh20-Taxation-ord