

ADOPTED

JAN 11 2022

ORDINANCE NO. 107A-71

Board of Supervisors
James City County, VA

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 20-45, PENALTY OF LATE REMITTANCE OR FALSE RETURN.


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 20-45, Penalty of late remittance or false return.

Chapter 20. Taxation

Article VII. Tax on Prepared Food and Beverages

Sec. 20-45 Penalty of late remittance, or false return, or failure to file report.

- (a) If any seller whose duty it is to do so shall fail or refuse to file any report required by this article or to remit to the treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the treasurer a penalty in the amount of ten percent of the tax past due, or \$10.00, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax assessable and interest thereon at the rate of ten percent per annum, which shall be computed upon the taxes and penalty from the date such taxes are due and payable.
- (b) If any person shall fail or refuse to file a report required to be filed by this article within the time specified, the commissioner of the revenue shall assess a penalty of ten percent to the tax owed for each such failure or refusal to file a report, which penalty shall become part of the tax owed at the time the penalty is assessed. No such penalty shall exceed the amount of the tax owed.


 John J. McGlennon
 Chairman, Board of Supervisors

ATTEST:


 Teresa J. Saeed
 Deputy Clerk to the Board

	VOTES			
	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
ICENHOUR	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HIPPLE	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LARSON	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SADLER	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MCGLENNON	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Adopted by the Board of Supervisors of James City County, Virginia, this 11th day of January, 2022.