ADOPTED

MAY 2 6 2026

Board of Supervisors
James City County, VA

ORDINANCE NO. 107A-76

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 20-35, LEVY OF TAX; AMOUNT.

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 20-35, Levy of tax; amount.

Chapter 20. TAXATION

ARTICLE VII. TAX ON PREPARED FOOD AND BEVERAGES

Sec. 20-35. 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~~ six percent of the amount paid for such food. In the computation of this tax, any fraction of $0.005 or more shall be treated as $0.01.

BE IT FURTHER ORDAINED that this Ordinance shall be made effective January 1, 2027.

John J. McGlennon

John J. McGlennon
Chair, Board of Supervisors

ATTEST:

Teresa J. Saeed

Teresa J. Saeed
Deputy Clerk to the Board

	AYE	NAY	ABSTAIN	ABSENT
WAINWRIGHT		✓		
NULL		✓		
ICENHOUR	✓			
LARSON	✓			
MCGLENNON	✓			

Adopted by the Board of Supervisors of James City County, Virginia, this 26th day of May, 2026.

AmdChpt20Tax-ord