ADOPTED

NOV 17 2026

Board of Supervisors
James City County, VA

ORDINANCE NO. 107A-79

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE I, IN GENERAL, BY ADDING SECTION 20-1.1, MARIJUANA TAX.

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 I, In General, By Adding Section 20-1.1, Marijuana tax.

CHAPTER 20. TAXATION

ARTICLE I. IN GENERAL

Sec. 20-1.1. Marijuana tax.

There shall be a local sales tax at a rate of three and one-half percent on any sale taxable under subsection A of Virginia Code § 4.1-1004. Other than the tax authorized and identified in this section, the county shall not impose any other tax on a sale taxable under subsection A of Virginia Code § 4.1-1004. Such tax shall be collected, remitted, and disposed of in the manner provided by Virginia Code Title 4.1 Chapter 10.

Nothing in this section shall be construed to (i) prohibit the county from imposing any tax authorized by law on a person or property regulated under Virginia Code Title 4.1, Subtitle II or (ii) limit the authority of the county to impose a license or privilege tax or fee on a business engaged in whole or in part in sales taxable under subsection A of Virginia Code Section 4.1-1004 if such tax or fee is (a) based on an annual or per-event flat fee authorized by law or (b) an annual license or privilege tax authorized by law and such tax includes sales or receipts taxable under subsection A of Virginia Code § 4.1-1004 in its taxable measure.

John J. McGlennon
Chair, Board of Supervisors

ATTEST:

Teresa J. Saeed
Deputy Clerk to the Board

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

Adopted by the Board of Supervisors of James City County, Virginia, this 17th day of November, 2026.

OrdAddSec20-1.1Tx-ord