

Draft

At a meeting of the Spotsylvania County Board of Supervisors held on April 13, 2021, on a motion by \_\_\_\_\_, seconded by \_\_\_\_\_ and passed \_\_\_\_\_, the Board adopts the following ordinance:

ORDINANCE NO. 21-91

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 21, TAXATION, OF THE  
CODE OF THE COUNTY OF SPOTSYLVANIA, VIRGINIA.

Sec. 21-252. - Levy of tax; amount.

In addition to all other taxes and fees of any kind now or hereafter imposed by law, there is hereby levied and imposed by the county on each purchaser a tax on the amount paid for food and beverages purchased from any food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not. The rate of this tax shall be four five and a half percent (45.5%) percent of the amount paid for such food and beverages, which amount paid for such food and beverages shall not be deemed to include the sales tax paid thereon when computing the tax hereby imposed. In the computation of this tax, any fraction of one-half cent or more shall be treated as one cent (\$0.01).

(Ord. of 12-13-88(5); Ord. No. 21-2, 5-22-90; Ord. No. 21-40, 6-27-00; Ord. No. \_\_\_\_\_, - - - 21)

State law reference – Authorized by Virginia Code § 58.1-3833