

**BOARD OF SUPERVISORS
COUNTY OF NEW KENT
VIRGINIA**

O-08-21

At the regular meeting of the Board of Supervisors of the County of New Kent, in the Boardroom of the Historic Courthouse Building in New Kent, Virginia, on the 10th day of May, 2021:

| Present: | Vote: |
|-----------------------|-------|
| C. Thomas Tiller, Jr. | Nay |
| Patricia Paige | Aye |
| Ron Stiers | Nay |
| John N. Lockwood | Aye |
| Thomas W. Evelyn | Aye |

Motion was made by Mr. Lockwood, which carried 5:0, to adopt the following resolution:

**ORDINANCE AMENDING CHAPTER 66 OF THE NEW KENT
COUNTY CODE (TAXATION) TO INCREASE THE FOOD
AND BEVERAGE TAX TO SIX (6) PERCENT**

WHEREAS, Senate Bill 588 was adopted during the 2020 General assembly session amending Virginia Code section 58.1-3833 (County food and beverage tax) to grant County's the authority to impose a food and beverage tax of up to six percent; and

WHEREAS, Senate Bill 588 also eliminated the requirement for a County to hold a referendum prior to imposing such tax; and

WHEREAS, the Board of Supervisors of New Kent County desires to levy a food and beverage tax in the amount of six (6) percent to generate additional revenue to fund various needed capital projects; and

WHEREAS, it is necessary to amend Chapter 66 of the New Kent County Code to implement the tax levy.

NOW THEREFORE BE IT ORDAINED AND ENACTED, by the New Kent County Board of Supervisors pursuant to the authority granted in the Code of Virginia, that Chapter 66 of the New Kent County Code be amended as follows:

ARTICLE VII. FOOD AND BEVERAGE TAX

Sec. 66-341. Levy of tax; amount.

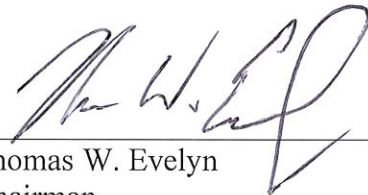
In addition to all other taxes and fees of any kind now or hereafter imposed by law, a tax is hereby levied and imposed on the purchaser of all food served, sold or delivered for human consumption in the county in or from a restaurant, whether prepared in such restaurant or not, or prepared by a caterer. No such tax shall be imposed on any entity or activity exempted from same by Section 58.1-3833 of the Code of Virginia, 1950, as amended, as well as any other sale of food which is exempt from taxation under the Virginia Retail Sales and Use Tax Act, or the administrative rules and regulations issued pursuant thereto. The rate of this tax shall be ~~four~~ **six (6)** percent of the amount paid for such food. In the computation of this tax, any fraction of one-half-cent or more shall be treated as one cent.

(Ord. No. O-01-05, 1-10-2005)

This Ordinance shall take effect on January 1, 2022.



Rodney A. Hathaway
County Administrator



Thomas W. Evelyn
Chairman