

TOWN OF PEARISBURG
 112 TAZEWELL STREET PEARISBURG, VIRGINIA 24134
 PHONE 921-1222

MEALSTAX

Report and payment due on or before the **Twentieth** Day of the Month following the Month during which the tax was collected. Checks or money orders should be made payable to the Town of Pearisburg, VA.

IF PAID AFTER DUE DATE A PENALTY OF 10% OF THE TAX, AND INTEREST AT THE RATE OF 10% PER ANNUM, WILL BE COMPUTED UPON THE TAX AND PENALTY FROM THE DATE SUCH WERE DUE AND PAYABLE.

BUSINESS NAME _____
 BUSINESS LOCATION _____
 MAILING ADDRESS _____
 SIGNATURE _____ DATE _____

#12699 Commonwealth Press

MONTH _____

TOTAL MEAL RECEIPTS	
LESS: NON-TAXABLE RECEIPTS*	
RECEIPTS SUBJECT TO MEALS TAX	
MEALSTAX (4% of Receipts)	
LESS 3% FOR TAX COLLECTION FEE	
PREVIOUS BALANCE	
TOTAL MEALS TAX DUE	
10% PENALTY	
10% INTEREST	
TOTAL AMOUNT DUE	

*Must be fully explained.

Town of Pearisburg, Virginia

Registration For Meals Tax

Ordinance No. 00-03

Federal Identification Number: _____

1. Name of Business _____

2. Owner _____

3. Location of Business _____

4. Class _____

Restaurant, Cafeteria, Delicatessen, Snack Bar, Drive-In, Caterer

5. Mailing Address- When Address if Different Location

6. Telephone Number- Local _____ Other _____

7. Type of Ownership _____

Individual – Partnership – Corporation

8. Name of Officials Signing if Corporation _____

9. Name of Person or Firm Responsible for submitting Monthly Meals Tax Information

10. Address of Above (# 9) _____

11. Telephone Number of Above (Include Area Code) _____

Date _____

Signature _____

Title _____

AN ORDINANCE TO AMEND AND RE-ENACT
ARTICLE IV MEALS TAX OF CHAPTER 66 TAXATIONS,
CODE OF THE TOWN OF PEARISBURG, VIRGINIA, 1996, AS AMENDED,
FOR THE PURPOSE OF ADOPTING A REVISED MEALS TAX

BE IT ORDAINED, by the Town Council of the Town of
Pearisburg, Virginia, 7 of the elected members concurring,
that:

Section 1. The following section of the Code of the Town
of Pearisburg, Virginia, 1996, as amended, is deleted and re-
enacted as follows:

ARTICLE IV. MEALS TAX

66-121. **Definitions.**

The following words and phrases, when used in this
ordinance, shall have, for the purposes of this ordinance, the
following respective meanings except where the context clearly
indicates a different meaning:

Cater. The furnishing of food, beverages, or both on the
premises of another, for compensation.

Collector. The Treasurer or designee.

Treasurer. The Treasurer and any duly designated deputies,
assistants, inspector or other employee.

Food. All food, beverages or both, including alcoholic
beverages, purchased in or from a food establishment, whether
prepared in such food establishment or not, and whether consumed
on the premises or not, and without regard to the manner, time or
place of service.

Food Establishment. Any place in or from which food or food
products are prepared, packaged, sold or distributed in the town
including but not limited to, any restaurant, dining room, grill,
coffee shop, cafeteria, café, snack bar, lunch counter,
convenience store, movie theater, delicatessen, confectionery,
bakery, eating house, eatery, drugstore, ice cream/yogurt shops,
lunch wagon or truck, pushcart or other mobile facility from
which food is sold, public or private club, resort, bar, lounge,
or other similar establishment, public or private, and shall
include private property outside of and contiguous to a building

or structure operated as a food establishment at which food or food products are sold for immediate consumption.

Meal. Meal shall mean any prepared food or drink offered or held out for sale by a food establishment for the purpose of being consumed by any person to satisfy the appetite and is ready for immediate consumption. All such food and beverage, unless otherwise specifically exempted or excluded herein shall be included, whether intended to be consumed on the seller's premises or elsewhere, whether designated as breakfast, lunch, snack, dinner, supper or by some other name, and without regard to the manner, time or place of service.

66-122. Levy.

There is hereby imposed and levied by the town on each person a tax at the rate of four percent (4%) on the amount paid for meals purchased from any food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not. There shall be no tax if the total amount paid is \$0.50 or less; on larger amounts a fractional cent of tax due shall be rounded to the next higher cent.

66-123. Collection of tax by seller.

Every person receiving any payment for food with respect to which a tax is levied hereunder shall collect and remit the amount of the tax imposed by this ordinance from the person on whom the same is levied or from the person paying for such food at the time payment for such food is made; Provided, however, no blind person operating a vending stand or other business enterprise under the jurisdiction of the Department for the Visually Handicapped and located on property acquired and used by the United States for any military or navel purpose shall be required to collect or remit such taxes.

66-124. Collections in trust for town.

All tax collections shall be deemed to be held in trust for town.

66-125 and 66-126. Reserved

Deleted.

66-127. Penalty and interest.

If any person whose duty it is to do so shall fail or refuse to make the report or remit the tax required by this article within the time and in the amount required, there shall be added to the tax by the treasurer a penalty in the amount of ten percent of the tax, and interest thereon at the rate of ten

percent per annum, which shall be computed upon the tax and penalty from the date such were due and payable,

66-128. Reserved.

66-129. Report of taxes collected: remittance: preservation of records.

It shall be the duty of every person required by this ordinance to pay to the town the taxes imposed by this ordinance to make a report thereof setting forth such information as the Treasurer may prescribe and require. This information shall include all purchases taxable under this ordinance, the amount charged the purchaser for each such purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this ordinance. Such records shall be kept and preserved for a period of five (5) years. The Treasurer or his duly authorized agents shall have the power to examine such records at reasonable times and without unreasonable interference with the business of such person, for the purpose of administering and enforcing the provisions of this ordinance, and to make transcripts of all or any parts thereof. Every seller shall make a report to the town treasurer for each calendar month, showing the amount of charges collected for meals and the amount of tax required to be collected. The monthly reports shall be made on forms prescribed by the treasurer and shall be signed by the seller. They shall be delivered to the treasurer on or before the 20th day of the calendar month following the month being reported. Each report shall be accompanied by a remittance of the amount of tax due, made payable to the town. (Ord. No. 93-08, § 1(7-13), 6-15-93)

66-130. Reserved.

66-131. Advertising payment or absorption of tax prohibited.

No seller shall advertise or hold out to the public in any manner, directly or indirectly, that all or any part of a tax imposed under this article will be paid or absorbed by the seller or by anyone else, or that the seller or anyone else will relieve any purchaser of the payment of all or any part of the tax. (Ord. No. 93-08, § 1(7-19), 6-15-93)

66-132. Reserved.

66-133. Exemptions: limits on application.

(a) The tax imposed under this ordinance shall not be levied on factory-prepackaged candy, gum, nuts and other items of essentially the same nature served for on or off-premises consumption.

(b) The tax imposed under this ordinance shall not be levied on the following items when served exclusively for off-premises consumption:

- (1) Donuts, ice cream, crackers, nabs, chips, cookies and factory-prepackaged items of essentially the same nature.
 - (2) Food sold in bulk. For the purpose of this provision, a bulk sale shall mean the sale of any item that would exceed the normal, customary and usual portion sold for on premises consumption (e.g. a whole cake, a gallon of ice cream); a bulk sale shall not include any food or beverage that is catered or delivered by a food establishment for off-premises consumption.
 - (3) Alcoholic and non-alcoholic beverages sold in factory sealed containers.
 - (4) Any food or food product purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.
 - (5) Any food or food product purchased for home consumption as defined in the federal Food Stamp Act of 1977, 7 U.S.C. §2012, as amended except hot food or hot food products ready for immediate consumption. For the purpose of administering the tax levied hereunder, the following items whether or not purchased for immediate consumption are excluded from the said definition of food in the federal Food Stamp Act: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and nonfactory sealed beverages. This subsection shall not affect provisions set forth in subparagraphs (d) (3), (4) and (5) hereinbelow.
- (c) A grocery store, supermarket or convenience store shall not be subject to the tax except for any portion or section therein designated as a delicatessen or designated for the sale of prepared food and beverages.
- (d) The tax imposed hereunder shall not be levied on the following purchases of food and beverages:
- (1) Food and beverages furnished by food establishments to employees as part of the compensation when no charge is made to the employee.

- (2) Food and beverages sold by day care centers, public or private elementary or secondary schools or food sold by any college or university to its students or employees.
- (3) Food and beverages for use or consumption and which are paid for directly by the Commonwealth, any political subdivision of the Commonwealth or the United States.
- (4) Food and beverages furnished by a hospital, medical clinic, convalescent home, nursing home, home for the aged, infirm, handicapped, battered women, narcotic addicts, or alcoholics, or other extended care facility to patients or residents thereof and the spouses and children of such persons.
- (5) Food and beverages furnished by a public or private non-profit charitable organization or establishment or a private establishment that contracts with the appropriate agency of the Commonwealth to offer meals at concession prices to elderly, infirm, blind, handicapped or needy persons in their homes or at central locations.
- (6) Food and beverages sold on an occasional basis, by a non-profit educational, charitable or benevolent organization, church, or religious body as a fundraising activity, the gross proceeds of which are to be used by such organizations exclusively for non-profit educational, charitable, benevolent or religious purposes.
- (7) Food and beverages sold through vending machines.

66-134 and 66-135. Reserved.

66-136. Penalty for violation of ordinance.

(a) Any person willfully failing or refusing to file a return as required under this ordinance shall, upon conviction thereof, be guilty of a class 1 misdemeanor except that any person failing to file such a return shall be guilty of a class 3 misdemeanor if the amount of tax lawfully assessed in connection with the return is \$1,000.00 or less. Any person violating or failing to comply with any other provision of the ordinance shall be guilty of a class 1 misdemeanor.

(b) Except as provided in subsection (a) above, any corporate or partnership officer, as defined in Virginia Code §58-.1-3906, or any other person required to collect, account for, or pay over the meals tax imposed under this ordinance, who willfully fails to collect or truthfully account for or pay over such tax, or who willfully evades or attempts to evade such tax or payment thereof, shall, in addition to any other penalties

imposed by law, be guilty of a class 1 misdemeanor.

(c) Each violation of or failure to comply with this ordinance shall constitute a separate offense. Conviction of any such violation shall not relieve any person from the payment, collection or remittance of the tax as provided in this ordinance.

Section 2. This ordinance shall be in effect July 1, 2000.

This 13th day of June, 2000.

APPROVED: John H. Givens, Jr.
John H. Givens, Jr. Mayor

ATTEST:
Judy R. Harrell
Judy R. Harrell, Clerk