

ORDINANCE NO. 22-15()

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 15, TAXATION, ARTICLE 9, TRANSIENT OCCUPANCY TAX, AND ARTICLE 10, FOOD AND BEVERAGE TAX, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, that Chapter 15, Taxation, Article 9, Transient Occupancy Tax, and Article 10, Food and Beverage Tax, of the Code of the County of Albemarle, Virginia, is hereby amended and re-ordained as follows:

By amending:

Sec. 15-901 Transient occupancy tax imposed; amount.

Sec. 15-1001 Food and beverage tax imposed; amount.

Chapter 15. Taxation

Article 9. Transient Occupancy Tax

Sec. 901 Transient occupancy tax imposed; amount.

A transient occupancy tax is hereby imposed on the use or possession of all rooms or spaces in hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms for fewer than 30 consecutive days as follows:

A. *Tax rate.* The rate of this tax is ~~five~~ eight percent of the amount charged for the use or possession.

B. *Applicability of Virginia Code §§ 58.1-3819 and 58.1-3826 to this article.* Except as otherwise provided in this article, Virginia Code §§ 58.1-3819 and 58.1-3826 apply to this article.

(11-28-73; 8-15-74; 4-13-88; 3-19-97; § 8-41; Code 1988, § 8-42, Ord. No. 98-8(2), 6-10-98; § 15-901, Ord. 98-A(1), 8-5-98; Ord. 08-15(1), 10-1-08; Ord. 17-15(1), adopted 6-14-17, effective 8-1-17; Ord. 19-15(1), 4-17-19; Ord. 21-15(5), 12-1-21)

State Law reference - Va. Code §§ 58.1-3819 , 58.1-3826 .

Article 10. Food and Beverage Tax

Sec. 15-1001 Food and beverage tax imposed; amount.

A tax is hereby 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 that restaurant or not, or prepared by a caterer, subject to the limitations and conditions of Virginia Code § 58.1-3833.

A. *Tax rate.* The rate of this tax is ~~four~~ six percent of the amount paid for the food.

B. *Computation.* In computing this tax, any fraction of \$0.005 or more shall be treated as \$0.01.

C. *Applicability of Virginia Code § 58.1-3833 et seq.* Except as provided in this article, Article 7.1 of Chapter 38 of Title 58.1 of the Virginia Code (Virginia Code § 58.1-3833 et seq.) applies to this article.

(§ 8-76, 12-10-97; Code 1988, § 8-76; § 15-1201, Ord. 98-A(1), 8-5-98; § 15-1001, Ord. 19-15(1), 4-17-19)

State Law reference— Va. Code § 58.1-3833.

This ordinance is effective on an after July 1, 2022.

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of ____ to ____, as recorded below, at a regular meeting held on _____.

Clerk, Board of County Supervisors

	<u>Aye</u>	<u>Nay</u>
Mr. Andrews	_____	_____
Mr. Gallaway	_____	_____
Ms. LaPisto-Kirtley	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Price	_____	_____