



# Albemarle County

## Legislation Details (With Text)

**File #:** 22-258      **Version:** 1      **Name:**  
**Type:** Ordinance      **Status:** Public Hearing  
**File created:** 3/28/2022      **In control:** Board of Supervisors  
**On agenda:** 4/20/2022      **Final action:**  
**Title:** Public Hearing to Consider the Adoption of an Ordinance to Increase the Food and Beverage Tax Rate. To receive public comment on its intent to adopt an ordinance to amend County Code Chapter 15, Taxation. The proposed ordinance would amend County Code § 15-1001, Food and beverage tax imposed; amount, to increase the tax from four percent to six percent of the amount paid for food served, sold, or delivered for human consumption in the County in or from a restaurant, as enabled by Virginia Code § 58.1-3833, to be effective on and after July 1, 2022.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Att.A - Food and Beverage Tax Proposed Ordinance

Date	Ver.	Action By	Action	Result
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**AGENDA DATE:** 4/20/2022

**TITLE:**

Public Hearing to Consider the Adoption of an Ordinance to Increase the Food and Beverage Tax Rate

**SUBJECT/PROPOSAL/REQUEST:** Public hearing to consider the adoption of an ordinance to amend County Code Chapter 15, Taxation, Article 10, Food and Beverage Tax, to increase the food and beverage tax rate

**ITEM TYPE:** Regular Action Item

**STAFF CONTACT(S):** Richardson, Hudson, Bessette, Birch, Sumner, Lin

**PRESENTER (S):** Nelsie Birch

**LEGAL REVIEW:** Yes

**REVIEWED BY:** Jeffrey B. Richardson

**BACKGROUND:** During the 2020 General Assembly session, Virginia counties received enabling authority to increase the taxation amount on several taxing vehicles including food and beverage tax. Under the legislation, counties are authorized to impose a food and beverage tax up to six percent. Further, the legislation removed the requirement to hold a referendum before imposing such tax.

**STRATEGIC PLAN:** Mission - To enhance the well-being and quality of life for all community members through the provision of the highest level of public service consistent with the prudent use of public funds.

**DISCUSSION:** The proposed ordinance (Attachment A) would revise Chapter 15, Taxation, Article 10, Food

and Beverage Tax, to increase the food and beverage tax rate from four percent to six percent, effective July 1, 2022.

The proposed ordinance (Attachment A) will be presented to the Board for adoption on May 4, 2022 as part of the FY 23 budget-related ordinances.

**BUDGET IMPACT:** Increasing the food and beverage tax rate would increase tax revenues. For FY 23, the budgetary impacts of these taxes estimated to be \$5.1M and are incorporated into the FY 23 proposed budget.

**RECOMMENDATION:**

Staff recommends that the Board hold a public hearing on the attached proposed ordinance (Attachment A), which will be presented to the Board for adoption on May 4, 2022.

**ATTACHMENTS:**

A - Food and Beverage Tax Proposed Ordinance