

AN ORDINANCE NO. 86-98-126

ADOPTED MAY 28 1986

To amend and reordain Section 28-176 in Chapter 28, Taxation, of the Code of the City of Richmond, 1986, concerning definitions of "food", to delete the exemption of the sale of alcoholic beverages from imposition of the tax.

Patron - Acting City Manager

Approved as to form and legality
by City Attorney

1. THE CITY OF RICHMOND HEREBY ORDAINS:
2. § 1. That Section 28-176 in Chapter 28, Taxation,
3. of the Code of the City of Richmond, 1985, be and is hereby
4. amended and reordained as follows:
5. Sec. 28-176. Definitions.
6. The following words and phrases when used in this
7. article, shall, for the purposes of this article, have the
8. following respective meanings, except where the context
9. clearly indicates a definite meaning:
10. Food shall mean all edible refreshments and
11. nourishments, liquid or otherwise [~~7-except-alcoholic~~
12. ~~beverages~~];
13. Restaurant shall mean any confectionary, delica-
14. tessen, eating house, drugstore, club, resort or other place
15. in the city at which food, as defined in this section, is
16. served to the public.
17. § 2. This ordinance shall be in force and effect
18. July 1, 1986.

ORDINANCE OR RESOLUTION SUMMARY
CITY OF RICHMOND, VIRGINIA

Resolution Ordinance No.86-98.....	Subject
Requested byActing City Manager.....	To Amend Code - Section 28-176/ Allow Tax on Alcoholic Sales.
Received City Manager's Office	
Summarized4/21/86.....	

SUMMARY

To amend and reordain Section 28-176 in Chapter 28, Taxation, of the Code of the City of Richmond, 1986, concerning definitions of "food", to delete the exemption of the sale of alcoholic beverages from imposition of the tax, thus allowing the 3% tax on food to be collected from sales or alcoholic beverages.

Estimated Annual Revenue -- \$450,000.

COUNCIL ACTION

On Docket4/28/86.....
Amended
Adopted
Rejected