

INTRODUCED: May 7, 2018

AN ORDINANCE No. 2018-142

To amend ch. 26, art. I of the City Code by adding therein a new § 26-2, concerning a commission for the collection, accounting, and remission of meals taxes, for the purpose of allowing certain businesses a commission for the collection, accounting, and remission of meals taxes in the amount of 1.5% of the tax remitted to the City.

\_\_\_\_\_  
Patrons – All Members of Council

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Approved as to form and legality  
by the City Attorney  
\_\_\_\_\_

PUBLIC HEARING: MAY 14 2018 AT 6 P.M.

WHEREAS, at the time of this ordinance's adoption, it is the intent of the Council of the City of Richmond to amend the new section of the Code of the City of Richmond (2015), as amended, created by this ordinance as part of the Council's deliberations on the annual budget for the fiscal year commencing July 1, 2019, and ending June 30, 2020, to increase the commission authorized thereby from 1.5 percent to three percent;

NOW, THEREFORE,

THE CITY OF RICHMOND HEREBY ORDAINS:

AYES:            9            NOES:            0            ABSTAIN: \_\_\_\_\_

ADOPTED:    MAY 14 2018    REJECTED: \_\_\_\_\_    STRICKEN: \_\_\_\_\_

§ 1. That Chapter 26, Article I of the Code of the City of Richmond (2015) be and is hereby amended and reordained by **adding therein a new** section, numbered 26-2, as follows:

**Sec. 26-2. Commission for collection, accounting, and remission of meals taxes.**

In accordance with Code of Virginia, § 58.1-3816.1, any local business, or any class thereof, required by Article VIII of this chapter to collect and remit to the City the tax paid for meals levied under Article VIII of this chapter may withhold as a deduction from the tax remitted a commission in the amount of 1.5% of the amount of such tax due and accounted for. No deduction shall be allowed if the amount due was delinquent.

§ 2. This ordinance shall be in force and effect upon July 1, 2018.