

City of Richmond

900 East Broad Street 2nd Floor of City Hall Richmond, VA 23219 www.rva.gov

Legislation Text

File #: ORD. 2019-124, Version: 1

To amend City Code § 26-2, concerning the commission for the collection, accounting, and remission of meals taxes, for the purpose of increasing the commission percentage from 1.5 percent to three percent of the amount of such tax due and accounted for.

THE CITY OF RICHMOND HEREBY ORDAINS:

§ 1. That section 26-2 of the Code of the City of Richmond (2015) be and is hereby **amended** and reordained 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%] three percent 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 on July 1, 2019.