



THE COMMON COUNCIL

Rouss City Hall
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I, Kerri A. Mellott, Deputy Clerk of the Common Council, hereby certify on this 28 day of May 2024 that the following Ordinance is a true and exact copy of one and the same adopted by the Common Council of the City of Winchester, assembled in regular session on the 28 day of May 2024.

AN ORDINANCE AMENDING CHAPTER 27, ARTICLE VI, SECTION 27-72 OF THE CITY CODE REGARDING THE MEALS TAX LEVY AND RATE

WHEREAS, the Common Council of the City of Winchester, Virginia, has determined that it is necessary to amend the Code of the City of Winchester, specifically the tax levied on the amount paid for meals purchased from any food establishment, whether prepared in such food establishment or not, whether consumed on the premises or not, within the City of Winchester; and

WHEREAS, the Common Council wishes to increase the levy from six percent (6%) of the amount paid for said meal to six and one-half percent (6.5%) of the amount paid for said meal.

NOW, THEREFORE, Be it Ordained that Section 27-72 of the Winchester City Code is hereby re-enacted, as follows:

SECTION 27-72. LEVY AND RATE.

In addition to all other taxes and fees of any kind now or hereafter imposed by law, there is hereby levied and imposed on the purchaser of every meal served, sold, or delivered in the City by a food establishment or a caterer a tax equivalent to six and one half percent (6.5%) of the amount paid for the meal, whether consumed on the premises or not, with \$0.005 or more being treated as \$0.01.

This situs of taxation shall be the City, county or town in which sales are made, namely the locality in which each place of business is located without regard to the locality of delivery or possible use by the purchaser.

THE EFFECTIVE DATE OF THIS ORDINANCE SHALL BE JULY 1, 2024.

Ordinance No. O-2024-6

ADOPTED by the Common Council of the City of Winchester on this 28 day of May 2024.

Witness my hand and the seal of the City of Winchester, Virginia.



Kerri A. Mellott
Deputy Clerk of the Common Council