

Chapter 38

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ARTICLE I. IN GENERAL**Sec. 38-1. When county taxes due and payable.**

For each taxable year, all county taxes on personal property, machinery and tools and merchants' capital shall be due and payable and paid, by or on behalf of persons owing such taxes, in one installment on or before December 5 of the taxable year. County taxes on real estate shall be due and payable and paid, by or on behalf of persons owing such taxes, in two equal installments, with one installment due and payable on or before of June 5 of the taxable year, and the second or remaining installment due and payable on or before December 5 of the taxable year. If any such tax shall fall on a day when the county treasurer's office is closed, all such taxes due on such date shall be due and payable on the first business day thereafter. (Ord. No. 098-06, 11-17-1998; Ord. No. 05-09, § 1, 9-13-2005)

State law reference—Authority to establish date for filing returns, penalties and interest and payment by installments, Code of Virginia, §§ 15.2-745, 58.1-3916.

Sec. 38-2. Reserved.

Editor's note—Ord. No. 05-09, § 2, adopted Sept. 13, 2005, repealed § 38-2, which pertained to collection of county personal property taxes and derived from Ord. No. 01-08, adopted Dec. 18, 2001.

Sec. 38-3. Penalties, interest, administrative fees and collection fees on delinquent accounts.

(a) If any person whose duty it is to do so shall fail or refuse to file any return or report required by this chapter or to remit the tax required to be collected and paid under this chapter within the time and in the amount specified in this chapter, there shall be added to such tax by the treasurer a penalty in the amount of ten percent of the tax past due or \$10.00, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax assessable.

(b) In addition to the penalty provided for by this section, if any tax provided for in this chapter is not paid on or before the due date indicated, interest at the rate of ten percent per year shall commence on the first day following the date that the tax imposed is due and shall be collected upon the principal and penalties of all such taxes then remaining unpaid.

(c) Any account owed to the county for taxes or other charges which has become delinquent in accordance with general law or assessment shall be charged such amount as provided by Code of Virginia, § 58.1-3958, as the same may be amended from time to time. Such administrative fee shall be considered a part of the principal owed to the county and the same shall be subject to any interest or penalty charged thereto.

(d) There shall be charged against any delinquent account that has been referred to an attorney or a collection agency for collection reasonable attorneys' fees or collection agency fees, which shall not exceed 20 percent of the taxes or other charges so collected; provided, however, attorneys' fees shall be added only if such delinquency is collected by an action at law or suit in equity.

(e) Any account collected pursuant to the Virginia Debt Setoff Collection Act, Code of Virginia, § 58.1-520 et seq., shall be charged such amount as may be allowed under the act.

(f) There shall be established an administrative fee associated with collection of any nuisance abatement lien in an amount not exceed the maximum allowable under Code of Virginia, § 58.1-3958, as the same may be amended from time to time.

(g) The penalties, interest and fees established by this section shall be in addition to any other fee or charge that may be applicable to delinquent accounts within the county.

(h) Fees authorized by this section shall be collected by the treasurer as a representative of the county and remitted to the county general fund.

(Ord. No. 04-01, 2-17-2004; Ord. No. 05-09, § 3, 9-13-2005)

Sec. 38-4. Personal property tax exemptions.

(a) *Farm animals, grains, agricultural products, farm machinery and farm equipment.* The following items are exempt from personal property taxation:

- (1) Horses, mules, and other kindred animals.
- (2) Cattle.
- (3) Sheep and goats.
- (4) Hogs.
- (5) Poultry.
- (6) Grains and other feeds used for the nurture of farm animals.
- (7) Grain; tobacco; wine produced by farm wineries as defined in Code of Virginia, § 4.1-100, and other agricultural products in the hands of a producer.
- (8) All farm machinery and farm implements, including equipment and machinery used by farm wineries as defined in Code of Virginia, § 4.1-100, in the production of wine.
- (9) Equipment used by farmers or farm cooperatives qualifying under § 521 of the Internal Revenue Code to manufacture industrial ethanol, provided that the materials from which the ethanol is derived consist primarily of farm products.
- (10) Privately owned trailers as defined in Code of Virginia, § 46.2-100, that are primarily used by farmers in their farming operations for the transportation of farm animals or other farm products as enumerated in subsections (1) through (7) above.

(b) *Households goods and personal effects.* The following items are exempt from personal property taxation:

- (1) Bicycles.
- (2) Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.

- (3) Pianos, organs, and all other musical instruments; phonographs, record players, and records to be used therewith; and radio and television instruments and equipment.
- (4) Oil paintings, pictures, statuary, curios, articles of virtu and works of art.
- (5) Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.
- (6) Sporting and photographic equipment.
- (7) Clothing and objects of apparel.
- (8) Antique motor vehicles as defined in Code of Virginia, § 46.2-100, which may not be used for general transportation purposes.
- (9) All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

The classification set forth in subsection (b) shall apply only to such property owned and used by an individual or by a family or household incident to maintaining an abode. Furthermore, notwithstanding any provision set forth above, household appliances, as defined in Code of Virginia, § 58.1-3504, in residential rental property used by an individual or by a family or household incident to maintaining an abode shall be deemed to be fixtures and shall be assessed as part of the real property in which they are located.

(Ord. No. 04-10, 10-19-2004; Ord. No. 04-11, 10-19-2004)

Sec. 38-5. Personal property tax relief.

(a) *Purpose; definitions; relation to other ordinances.*

- (1) The purpose of this section is to provide for the implementation of the changes to the Personal Property Tax Relief Act of 1998 (PPTRA) effected by the legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the General Assembly of Virginia.
- (2) Terms used in this section that have defined meanings set forth in PPTRA shall have the same meanings as set forth in Code of Virginia, § 58.1-3523, as amended.
- (3) To the extent that the provisions of this ordinance conflict with any prior ordinance or resolution or provision of the County of Craig Code, this section shall control.

(b) *Method of computing and reflecting tax relief.*

- (1) For tax years commencing in 2006, the County of Craig adopts the provisions of item 503.E of the 2005 Appropriations Act, providing for the computation of tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due for PPTRA and the reporting of such specific dollar relief on the tax bill.
- (2) The board shall, as part of its annual budget adopted pursuant to the Code of Virginia, Chapter 25 of title 15.2, set the rate of tax relief at such a level that it is anticipated fully to exhaust PPTRA relief funds provided to the County of Craig by the commonwealth.

- (3) Personal property tax bills shall set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the general manner in which relief is allocated.

(c) *Allocation of relief among taxpayers.*

- (1) Allocation of PPTRA relief shall be provided in accordance with the general provisions of this section, as implemented by the specific provisions of the County of Craig's annual budget relating to PPTRA relief.
- (2) Relief shall be allocated in such a manner as to eliminate personal property taxation of each qualifying vehicle with an assessed value of \$1,000.00 or less.
- (3) Relief with respect to qualifying vehicles with assessed values of more than \$1,000.00 shall be provided at a rate annually fixed in the County of Craig's budget and applied to the first \$20,000.00 in value of each such qualifying vehicle, that is estimated fully to use all available state PPTRA relief. The rate shall be established annually as part of the adopted budget for the county.

(d) *Transitional provisions.*

- (1) Pursuant to authority conferred in item 503.D of the 2005 Appropriations Act, the county treasurer is authorized to issue a supplemental personal property tax bill, in the amount of 100 percent of tax due without regard to any former entitlement to state PPTRA relief, plus applicable penalties and interest, to any taxpayer whose taxes with respect to a qualifying vehicle for tax year 2005 or any prior tax year remain unpaid on September 1, 2006, or such date as state funds for reimbursement of the state share of such bill have become unavailable, whichever earlier occurs.
- (2) Penalty and interest with respect to bills issued pursuant to subsection (d)(1) of this section shall be computed on the entire amount of tax owed. Interest shall be computed at the rate provided in the Code of Ordinances of Craig County, section 38-3, as the same may be amended from time to time, from the original due date of the tax.

(Ord. No. 05-11, § 1, 12-13-2005)

Editor's note—Ord. No. 05-11, § 1, adopted Dec. 13, 2005, amended and reordained the county Code by the addition of § 38-4. Inasmuch as there already exists such a section, these provisions were redesignated as § 38-5, to avoid duplication of numbers.

Secs. 38-6—38-25. Reserved.

ARTICLE II. AD VALOREM TAXES

DIVISION 1. GENERALLY

Secs. 38-26—38-50. Reserved.

DIVISION 2. EXEMPTION FOR ELDERLY, DISABLED*

Sec. 38-51. Definitions.

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Affidavit means the tax exemption affidavit provided for in this division.

Commissioner of the revenue means the commissioner of the revenue of the county or his duly authorized deputies or agents.

Dwelling means the building or mobile home owned or partially owned by and occupied as the sole residence of the person claiming exemption under this division, including up to one acre of the land on which it is situated.

Mobile home means an industrialized building unit constructed on a chassis for towing to the point of use and designed to be used, without a permanent foundation, for continuous year-round occupancy as a dwelling or two or more such units separately towable, but designed to be joined together at the point of use to form a single dwelling and which is designed for removal to and installation or erection on other sites.

Permanently and totally disabled means unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

Taxable year means the calendar year from January 1 through December 31 for which exemption is claimed under this division.

(Ord. of 10-17-2000)

Cross reference—Definitions generally, § 1-2.

Sec. 38-52. Authorized maximum amount.

Tax exemption is hereby provided for the dwelling of qualified property owners who are not less than 65 years of age or who are otherwise eligible according to the provisions of this division. Persons qualifying for exemption are deemed to be bearing an extraordinary tax burden on the property described in this division in relation to their income and financial worth. Persons qualifying for and claiming exemption under this division shall be exempt from the amount of the taxes assessed against such property in an amount not to exceed \$200.00. (Ord. of 10-17-2000)

***State law reference**—Exemption for elderly, disabled, authorized, Code of Virginia, § 58.1-3210.

Sec. 38-53. Administration; rules and regulations of commissioner of the revenue.

The exemption provided for in this division shall be administered by the commissioner of the revenue, with assistance from the director of social services, according to the provisions of this division. The commissioner of the revenue is authorized and empowered to prescribe, adopt, promulgate, and enforce such rules and regulations as may be reasonable and necessary to determine qualifications for exemption in conformance with the provisions of this division. The commissioner of the revenue shall require the production of certified tax returns to establish the income or financial worth of any applicant for exemption or shall require an affidavit that no such returns are required to be filed by state or federal law and shall also make such further inquiry as may be reasonably necessary to determine qualification for such exemption.

(Ord. of 10-17-2000)

Sec. 38-54. General prerequisites to grant.

Exemption shall be granted to eligible persons subject to the following requirements:

- (a) A dwelling jointly held by a husband and wife may qualify if either spouse is 65 or over or if either spouse is permanently and totally disabled.
- (b) The dwelling is occupied as the sole residence of the person or persons claiming exemption; provided, however, that the residence of persons who are otherwise qualified for tax exemption under this division for extended periods of time in hospitals, nursing homes, convalescent homes, or other facilities for physical or mental care shall not be construed to mean that the real estate for which exemption is sought has ceased to be the sole dwelling of such persons during extended periods of other residence unless such real estate is used by or leased to others for consideration.
- (c) The eligible person occupying such dwelling and owning title thereto is not less than 65 years of age on December 31 of the year immediately preceding the taxable year or is determined to be totally and permanently disabled not later than December 31 of the year immediately preceding the taxable year.
- (d) The total gross combined income of the owners during the year immediately preceding the taxable year shall be an amount not to exceed \$30,000.00 as determined by the commissioner of revenue. Gross combined income shall include all income from all sources of the owners and the owners' relatives living in the dwelling for which exemption is claimed, provided that the first \$6,500.00 of the income of each relative, other than the spouse of the owners, who is living in the dwelling shall not be included in such total.
- (e) The net combined financial worth, including equitable interests, as of December 31 of the immediately preceding calendar year of the owner and of the spouse of any owners, excluding the value of the dwelling and the land, not exceeding one acre, upon which it is situated, does not exceed \$90,000. The value of furnishings, such as furniture, household appliances, and other items typically used in a home shall also be excluded from the net combined financial worth of such owner.

(Ord. of 10-17-2000; Ord. No. 06-01, § 1, 1-19-2006; Ord. No. 07-02, § 1, 5-3-2007)

Sec. 38-55. Claimant's affidavit and certificate of disability; commissioner of the revenue's certification to treasurer.

(a) The person claiming exemption shall file annually with the commissioner of the revenue a tax exemption affidavit. Such affidavit shall be filed after January 1 and not later than March 1 of each year, except that the commissioner of the revenue may accept the first such affidavit on or before May 31 or the first day thereafter which is not a Saturday, Sunday or legal holiday and may accept within such time the affidavit for any year filed by a person who he finds was prevented by genuine hardship from making such filing on or before May 1 of that year.

(b) If the person claiming the exemption is under 65 years of age, such affidavit shall have attached thereto a certification by the Social Security Administration, the Veteran's Administration, or the railroad retirement board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors licensed to practice medicine in this state to the effect that such person is permanently and totally disabled, as defined in this division. The affidavit of at least one of such doctors shall be based upon a physical examination of such person by such doctor. The affidavit of one of such doctors may be based upon medical information contained in the records of the civil service commission which is relevant to the standards for determining permanent and total disability, as defined in this division.

(Ord. of 10-17-2000; Ord. No. 04-13, 10-19-2004)

Sec. 38-56. Effective date; change in circumstances.

(a) Notwithstanding the provisions of this division, changes in respect to income, financial worth, ownership of property, or other factors occurring during the taxable year for which an affidavit is filed under this division having the effect of exceeding or violating the limitations

and conditions set forth in this division shall nullify any exemption for the then-current year and the taxable year immediately following and such exemption shall only be reinstated upon reunification's inaccuracies with the limitations and conditions set forth in this division.

(b) A change in ownership to a spouse, when such change has resulted solely from the death of the qualifying individual, or a sale of USC property, shall result in a prorated exemption for the then-current tax year. The proceeds of the sale which would result in the prorated exemption shall not be included in the computation of net worth or income as provided in subsection (a) of this section. Such prorated portion shall be determined by multiplying the amount of the exemption by a fraction wherein the number of complete months of the year such property was properly eligible for such exemption is the numerator and the number 12 is the denominator.

(Ord. of 10-17-2000)

Sec. 38-57. False claims.

Any person who falsely claims an exemption or violates any provision of this division to collect amounts exempted falsely shall be guilty of a class 1 misdemeanor punishable as provided in section 1-15.

(Ord. of 10-17-2000)

Secs. 38-58—38-80. Reserved.

ARTICLE III. RECORDATION TAX*

Sec. 38-81. Imposition.

Pursuant to the authority of Code of Virginia, § 58.1-3800 et seq., which is hereby adopted and incorporated in this article by reference and made applicable within the county, it is enacted that in addition to the state recordation tax imposed by Code of Virginia, § 58.1-800 et seq., the board of supervisors imposes a county recordation tax in an amount equal to one-third of the amount of state recordation tax, collectible by the county on the first recordation of every deed and taxable instrument, except a deed or instrument exempt from taxation by law, which is admitted to record in the county, but the tax imposed by this article shall be computed only with respect to property located in the county.

(Ord. of 11-1-1974)

State law reference—Similar provisions, Code of Virginia, § 58.1-3800.

Sec. 38-82. Collection by clerk of court; payment into treasury; compensation.

The clerk of the circuit court of the county is authorized to collect the recordation tax and pay the same into the treasury of the county, and the clerk shall be entitled to compensation for such service in an amount equal to five per centum of an amount so collected and paid over.

(Ord. of 11-1-1974)

State law reference—Similar provisions, Code of Virginia, § 58.1-3803.

***State law reference**—Authority to levy tax, Code of Virginia, § 58.1-3800.

Secs. 38-83—38-105. Reserved.

ARTICLE IV. MEAL TAX*

Sec. 38-106. Definitions.

The following words and phrases, when used in this article, shall have, for the purposes of this article, the following respective meanings except where the context clearly indicates a different meaning:

Beverage means alcoholic beverages as defined in Code of Virginia, § 4.1-100 and nonalcoholic beverages served as a part of a meal and purchased in and from a food establishment.

Cater means the furnishing of food, beverages, or both on the premises of another for compensation.

Commissioner means the commissioner of the revenue of the county and any of his duly authorized deputies, assistants, employees, or agents.

County means the County of Craig, Virginia.

Food means all food purchased in or from a food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not, and without regard to the manner, time, or place of service.

Food establishment means any place where food is prepared for service to the public on or off the premises or any place where food is served, including, but not limited to, lunch rooms, short-order places, cafeterias, coffee shops, cafes, taverns, delicatessens, dining accommodations of public or private corporations, dining accommodations of public and private schools and colleges, mobile points of food service, such as pushcart operations, hot dog stands and similar operations, and grocery stores and convenience stores selling prepared foods ready for human consumption at a delicatessen counter.

Meal means any prepared food and or beverage as defined in this section offered or held out for sale by a food establishment for the purpose of being consumed by any person to satisfy the appetite and is ready for immediate consumption. All such food and beverage, unless otherwise specifically exempted or excluded in this article, shall be included whether intended to be consumed on the seller's premises or elsewhere, whether designated as breakfast, lunch, snack, dinner, supper, or by some other name, and without regard to the manner, time, or place of service.

Purchaser means any person who purchases food in or from a food establishment, caterer or other vendor.

Seller means any person who sells food in or from a food establishment and any caterer.
(Ord. No. 00-10, 10-17-2000)

Cross reference—Definitions generally, § 1-2.

***State law reference**—County food and beverage tax, Code of Virginia, § 58.1-3833 et seq.

Sec. 38-107. Violation of article.

(a) Any person willfully failing or refusing to file a return as required under this article shall, upon conviction thereof, be guilty of a class 1 misdemeanor, punishable as provided in section 1-15, except that any person failing to file such a return shall be guilty of a class 3 misdemeanor, punishable as provided in section 1-15, if the amount of tax lawfully assessed in connection with the return is \$1,000.00 or less. Any person violating or failing to comply with any other provision of this article shall be guilty of a class 1 misdemeanor, punishable as provided in section 1-15.

(b) Except as provided in subsection (a) of this section, any corporate or partnership officer, as defined in Code of Virginia, § 58.1-3906, or any other person required to collect, account for, or pay over the meals tax imposed under this article, who willfully fails to collect or truthfully account for or pay over such tax, or who willfully evades or attempts to evade such tax or payment thereof, shall, in addition to any other penalties imposed by law, be guilty of a class 1 misdemeanor, punishable as provided in section 1-15.

(c) Each violation of or failure to comply with this article shall constitute a separate offense. Conviction of any such violation shall not relieve any person from the payment, collection, or remittance of the tax as provided in this article.

(Ord. No. 00-10, 10-17-2000)

Sec. 38-108. Levy of tax amount.

There is hereby imposed and levied by the county on each person a tax at the rate of four percent on the amount paid for food and beverages purchased from any food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not. In the computation of this tax, any fraction of one-half cent or more shall be treated as \$0.01.

(Ord. No. 00-10, 10-17-2000)

Sec. 38-109. Exemptions.

(a) The tax imposed under this article shall not be levied on the following items when served exclusively for off-premises consumption:

- (1) Factory-prepackaged candy, gum, nuts, and other items of essentially the same nature.
- (2) Factory-prepackaged donuts, ice cream, crackers, nabs, chips, cookies, and items of essentially the same nature.
- (3) Food sold in bulk. For the purposes of this provision, a bulk sale shall mean the sale of any item that would exceed the normal, customary, and usual portion sold for on premises consumption, e.g., a whole cake, a gallon of ice cream; a bulk sale shall not include any food or beverage that is catered or delivered by a food establishment for off-premises consumption.
- (4) Alcoholic and nonalcoholic beverages sold in factory sealed containers.

- (5) Any food or food product purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.
- (6) Any food or food product purchased for home consumption as defined in the federal Food Stamp Act of 1977, 7 USC § 2012, as amended, except hot food or hot food products ready for immediate consumption. For the purposes of administering the tax levied under this article, the following items whether or not purchased for immediate consumption are excluded from the definition of food in the federal Food Stamp Act: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and nonfactory sealed beverages. This subsection shall not affect provisions set forth in subsections (c)(3), (4) and (5) of this section.
 - (b) A grocery store, supermarket, or convenience store shall not be subject to the tax except for any portion or section therein designated as a delicatessen or designated for the sale of prepared food and beverages.
 - (c) The tax imposed under this article shall not be levied on the following purchases of food and beverages:
 - (1) Food and beverages furnished by food establishments to employees as part of their compensation when no charge is made to the employee.
 - (2) Food and beverages sold by day care centers, public or private elementary or secondary schools, or food sold by any college or university to its students or employees.
 - (3) Food and beverages for use or consumption and which are paid for directly by the commonwealth, any political subdivision of the commonwealth, or the United States.
 - (4) Food and beverages furnished by a hospital, medical clinic, convalescent home, nursing home, home for the aged, infirm, handicapped, battered women, narcotic addicts or alcoholics, or other extended care facility to patients or residents thereof.
 - (5) Food and beverages furnished by a public or private nonprofit charitable organization or establishment or a private establishment that contracts with the appropriate agency of the commonwealth to offer meals at concession prices to elderly, infirm, blind, handicapped or needy persons in their homes or at central locations.
 - (6) Food and beverages sold on an occasional basis by a nonprofit educational, charitable or benevolent organization, church, or religious body as a fundraising activity, the gross proceeds of which are to be used by such organization exclusively for nonprofit educational, charitable, benevolent or religious purposes.
 - (7) Food and beverages sold through vending machines.

(Ord. No. 00-10, 10-17-2000)

Sec. 38-110. Gratuities and service charges.

(a) When a purchaser provides a gratuity for an employee of a seller, and the amount of the gratuity is wholly in the discretion of the purchaser, the gratuity is not subject to the tax imposed by this article, whether paid in cash to the employee or added to the bill and charged to the purchaser's account, provided, in the latter case, the full amount of the gratuity is turned over to the employee by the seller.

(b) An amount or percent, whether designated as a gratuity, tip or service charge, that is added to the price of the food and beverages by the seller and required to be paid by the purchaser as part of the selling price of the food and beverages is subject to the tax imposed by this article.

(Ord. No. 00-10, 10-17-2000)

Sec. 38-111. Collection of tax by seller.

(a) Every person receiving any payments for food and beverages with respect to which a tax is levied under this article shall collect and remit the amount of the tax imposed by this article from the person on whom the same is levied or from the person paying for such food and beverages at the time payment for such food is made; provided, however, no blind person operating a vending stand or other business enterprise under the jurisdiction of the department for the visually handicapped and located on property acquired and used by the United States for any military or naval purpose shall be required to collect or remit such taxes.

(b) All tax collections shall be deemed to be held in trust for the county.

(Ord. No. 00-10, 10-17-2000)

Sec. 38-112. Report of taxes collected; remittance; preservation of records.

It shall be the duty of every person required by this article to pay to the county the taxes imposed by this article to file a report thereof with the commissioner setting forth such information as the commissioner may prescribe and require, including all purchases taxable under this article, the amount charged to the purchaser for each such purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article. The report and remittance of the tax shall be made on or before the twentieth day of each month covering the amount of the tax collected during the preceding month. Such records shall be kept and preserved for a period of five years. The commissioner or his duly authorized agent shall have the power to examine such records at reasonable times for the purpose of administering and enforcing the provisions of this article and to make transcripts of all or any parts thereof.

(Ord. No. 00-10, 10-17-2000; Ord. No. 05-09, § 4, 9-13-2005)

Sec. 38-113. Enforcement; duty of commissioner of the revenue.

The commissioner shall promulgate rules and regulations for the interpretation, administration, and enforcement of this article. It shall also be the duty of the commissioner to

ascertain the name of every seller liable for the collection of the tax imposed by this article who fails, refuses, or neglects to collect such tax or to make the reports and remittances required by this article. The commissioner shall have all of the enforcement powers as authorized by Code of Virginia, tit. 58.1, as amended, for purposes of this article.
(Ord. No. 00-10, 10-17-2000)

Sec. 38-114. Duty of county treasurer.

The county treasurer shall have the power and duty of collecting the taxes imposed and levied under this article and shall cause the same to be paid into the general treasury for the county. The treasurer shall have all of the enforcement powers as authorized by Code of Virginia, tit. 58.1, as amended, for purposes of this article.
(Ord. No. 00-10, 10-17-2000)

Secs. 38-115—38-140. Reserved.

ARTICLE V. CONSUMER UTILITY TAX*

Sec. 38-141. Definitions.

For the purpose of this article, except where the context clearly indicates a different meaning, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Commercial or industrial user means the owner or tenant of property used for commercial, industrial, or any other purposes, except private residential property, who pays for utility service for such property.

Public safety agency means a functional division of a public agency which provides firefighting, police, medical or other emergency services or a private entity which provides such services on a voluntary basis.

Public safety answering point shall be as defined in Code of Virginia, § 58.1-3813.1.

Purchaser means every person who purchases a utility service.

Residential user means the owner or tenant of private residential property who pays for utility service in or for such property.

Service provider and *provider of billing services* have the same meanings as provided in Code of Virginia, § 58.1-2901 E, and "class" of consumers means a category of consumers defined as a class by their service provider.

***State law reference**—Authority to impose tax, Code of Virginia, § 58.1-3814.

Utility services means local exchange telephone service, electrical service, and gas service furnished within the county.

(Ord. No. 092-03, § I, 6-1-1992)

Cross reference—Definitions generally, § 1-2.

Sec. 38-142. Imposed; amount; exclusions.

(a) *Imposition.* There is hereby imposed and levied by the county upon every purchaser of a utility service a tax in the amount of 20 percent of the charge, exclusive of any federal tax thereon, made by the service provider against the purchaser with respect to each utility service.

(b) *No tax on bills in excess of \$15.00.* In case any monthly bill submitted on any service provider for residential utility service shall exceed \$15.00 for a residential user, there shall be no tax computed on so much of such bill as shall exceed \$15.00. There shall be no tax computed on bills submitted for electric service for heating water and space heating where a separate meter is used solely for water heating and space heating service or on bills submitted for unmetered electric service.

(c) *Apartment houses and multiple-family dwellings.* In the case of any apartment house or other multiple-family dwelling using gas service through one or more master meters, the sum of \$15.00 shall be multiplied by the number of dwelling units served and, for electric service, the sum of \$15.00 shall be multiplied by the number of dwelling units served.

(d) *Commercial and industrial service.* In case any monthly bill submitted by any service provider for commercial or industrial utility service shall exceed \$45.00, there shall be no tax computed on so much of such bill as shall exceed \$45.00.

(e) *Considered monthly bills.* For the purposes of this section, bills shall be considered monthly bills, if submitted 12 times per year for periods of approximately one month each.

State law reference—Authority for above tax, Code of Virginia, §§ 58.1-3812, 58.1-3814. (Ord. No. 092-03, § II, 6-1-1992)

Sec. 38-143. Tax on consumers of electricity.

The following tax is hereby levied on consumers of electricity provided by electrical suppliers:

- (1) Residential customers—\$0.01515 per kilowatt hour (kwh) with a minimum tax of \$1.50 per month and a maximum tax of \$3.00 per month.
- (2) Commercial customers—\$0.01700 per kilowatt hour (kwh) delivered including customer charges minimum tax of \$1.50 per month and a maximum tax of \$9.00 per month.
- (3) Industrial customers—\$0.01525 per kilowatt hour (kwh) delivered including customer charges minimum tax of \$1.50 per month and a maximum charge of \$9.00 per month.

(Ord. of 10-17-2000)

State law reference—Levy on kilowatt hours, Code of Virginia, § 58.1-3814F.

Sec. 38-144. Computation when service charges collected on other than monthly basis.

In all cases where the service provider collects the price for utility services other than on a monthly basis, the tax imposed and levied by this article may be computed on the aggregate amount of purchases during the period billed for. The amount of tax to be collected shall be the nearest whole cent to the amount computed and such tax shall not exceed the sum of \$3.00 for residential users of electricity, gas, or telephone service, or \$100.00 for commercial or industrial users per month, multiplied by the number of months, or portion thereof, covered by the bill.

(Ord. No. 092-03, § III, 6-1-1992)

Sec. 38-145. Applicability to telephone service.

The tax imposed and levied by this article with respect to local exchange telephone service shall apply to all charges made for local exchange telephone service, except local messages which are paid for by inserting coins in coin-operated telephones.

(Ord. No. 092-03, § IV, 6-1-1992)

Sec. 38-146. Exemptions.

(a) The tax imposed and levied by this article shall not apply to the purchase of bottled gas.

(b) The United States of America, the state, and the political subdivision, boards, commissions, and authorities thereof are hereby exempted from the payment of the tax imposed and levied by this article with respect to the purchase of utility services used by such governmental agencies.

(c) There shall be no tax computed on bills submitted on sales of utility service for resale.

(d) There shall be no tax computed on bills submitted on sales of utility service to a public safety agency and a public safety answering point.

(Ord. No. 092-03, § V, 6-1-1992)

Sec. 38-147. Duty of purchaser to pay.

The tax imposed by this article shall be paid by the purchaser to the service provider, for the use of the county, at the time the purchase price or charge for the utility service becomes due and payable under the agreement between the purchaser and the service provider.

(Ord. No. 092-03, § VI, 6-1-1992)

Sec. 38-148. Duty of service provider to collect report and remit.

(a) It shall be the duty of every service provider, in acting as the tax collecting medium or agency for the county, to collect from the purchaser, for the use of the county, the tax imposed and levied by this article at the time of collecting the purchase price charged for the utility service. Taxes so collected during each calendar month shall be reported by each service provider to the county treasure and each service provider shall remit the amount of tax shown

by such report to have been collected to the county treasurer on or before the last day of the first calendar month thereafter, together with the name and address of any purchaser who has refused to pay his tax. The required reports shall be in the form prescribed by the county treasurer.

(b) The county treasurer may extend, for good cause shown, the time of filing any report required by the provisions of this section; provided, however, that no such extension shall exceed a period of 90 days.

(Ord. No. 092-03, § VII, 6-1-1992)

Sec. 38-149. Service provider's records.

Each service provider shall keep complete records showing all purchases of utility services in the county, which records shall show the price charged against each purchaser with respect to each purchase, the date thereof, the date of payment thereof, and the amount of tax imposed under this article. Such records shall be kept open for inspection by the duly authorized agents of the county at reasonable times, and the duly authorized agents of the county shall have the right, power and authority to make transcripts thereof.

(Ord. No. 092-03, § VIII, 6-1-1992)

Sec. 38-150. Failure of purchaser to pay; violations of article by service provider.

Any purchaser failing, refusing, or neglecting to pay the tax imposed or levied by this article and any service provider violating the provisions of this article, and any officer, agent, or employee of any service provider violating the provisions of this article shall be guilty of a class 4 misdemeanor. Each failure, refusal, neglect, or violation, and each day's continuance thereof, shall constitute a separate offense.

(Ord. No. 092-03, § IX, 6-1-1992)

Secs. 38-151—38-175. Reserved.

ARTICLE VI. UTILITIES LICENSE TAX*

Sec. 38-176. Exclusions.

Gross receipts shall not include:

- (1) In the case of telephone companies, charges for long distance telephone calls;
- (2) Any amount paid to the United States, the commonwealth, or the county for the state retail sales or use tax, for any county sales tax, for any federal or state excise taxes on motor fuels, or any amount paid to or by oil companies as defined in Code of Virginia, § 58.1-2302, resulting from the oil company excise tax as set forth in Code of Virginia, tit. 58.1, ch. 23.

(Ord. of 6-20-1989, § 2)

***State law reference**—Authority to levy tax, Code of Virginia, § 58.1-3731.

Sec. 38-177. Penalty.

Any company, person, or corporation failing to pay such taxes into the county treasury within the time prescribed in this article shall incur a penalty thereon as provided by Code of Virginia, § 58.1-3916, and interest thereon, as provided by Code of Virginia, § 58.1-3918. (Ord. of 6-20-1989, § 6)

Sec. 38-178. Tax imposed.

There is hereby imposed and levied upon every telephone and telegraph companies, and upon every heat, light, and power companies, a license tax of one-half of one percent of the annual gross receipts of such companies accruing from sales to the ultimate consumer in the county. (Ord. of 6-20-1989, § 1)

Sec. 38-179. When receipts ascertained.

Gross receipts shall be ascertained as of December 31 of each year, and the tax shall be based on receipts for the preceding 12 months. (Ord. of 6-20-1989, § 3)

Sec. 38-180. Assessment of tax.

Each company, person or corporation liable for the tax imposed by this article shall file with the commissioner of revenue a return on or before April 1 of each year certifying the taxable gross receipts for the previous calendar year and the amount of tax due. The commissioner of revenue shall review all such returns for accuracy and completeness and may request additional documentation as to gross receipts. The commissioner shall keep a list of each company, person or corporation liable for the tax imposed by this article and shall promptly notify any such company, person or corporation that fails to file a return of the requirement of a return; provided, however, the failure of the commissioner of revenue to obtain a return shall in no manner diminish the obligation of the taxpayer to file the required return and pay the required tax without being called upon to do so by the commissioner of revenue or any other officer. The commissioner of revenue shall have all the enforcement powers authorized by Code of Virginia, tit. 58.1, for the purposes of administration and enforcement of this article. (Ord. of 6-20-1989, § 4; Ord. No. 05-08, § 1, 8-9-2005)

Sec. 38-181. Collection of tax.

The tax imposed by this article on gross receipts for the preceding calendar year shall be due and payable to the Treasurer on or before June 1 of each year. The treasurer shall have the power and duty of collecting the tax imposed and levied under this article and shall cause the same to be paid into the general treasury of the county. The treasurer shall have all the enforcement powers authorized by Code of Virginia, tit. 58.1, as amended, for the purposes of administration and enforcement of this article. (Ord. of 6-20-1989, § 5; Ord. No. 05-08, § 2, 8-9-2005)

Secs. 38-182—38-205. Reserved.

ARTICLE VII. MOTOR VEHICLE TAX*

Sec. 38-206. License tax.

There is hereby levied an annual license tax in the amount of \$23.00 on every motor vehicle except motorcycles. The annual license tax on motorcycles shall be \$15.00.
(Ord. No. 098-03, § 2, 6-16-1998; Ord. No. 05-02, § 1, 5-10-2005)

Sec. 38-207. License tax year.

The sale of county motor vehicle licenses shall commence on March 1 of each year. Licenses shall expire on April 15 of each year.
(Ord. No. 098-03, § 3, 6-16-1998)

Sec. 38-208. Application.

(a) Every motor vehicle intended to be used or operated upon the streets and highways within the county shall be subject to a license tax as provided in this article. It shall be unlawful for any person to operate a motor vehicle on any street, highway, road, or other traveled way within the county unless the license decal required by this article is displayed thereon as required in this section.

(b) The provisions of this article, however, shall not be construed to apply to motor vehicles, trailers, or semitrailers owned by the commonwealth, by any political subdivision of the commonwealth, or by the United States government, or to vehicles held for sale by any manufacturer or dealer, or any motor vehicle, truck, or trailer owned by a public service authority created by the county pursuant to the statutory authority of the Code of Virginia or to require a license tax of any person exempted therefrom under the provisions of the Code of Virginia.

(Ord. No. 098-03, § 1, 6-16-1998)

Sec. 38-209. Penalty.

(a) A violation of any provision of this article shall constitute a class 4 misdemeanor.

(b) A violation of the requirements of this article that a current county license tag be obtained and displayed shall not be discharged by payment of a fine except upon presentation of satisfactory evidence that the required license has been obtained.

***Cross reference**—Traffic and vehicles, ch. 42.

State law reference—Tax and license fees authorized, Code of Virginia, § 46.2-752.

(c) As permitted by rule of the 25th Judicial Circuit, a person charged under this article may enter a written appearance, waiver of court hearing and plea of guilty upon presentation of a receipt from the treasurer for the issuance of a current county license tag and payment of a fine in the amount of \$20.00 and a processing fee in the amount of \$66.00.

(Ord. No. 098-03, § 12, 6-16-1998; Ord. of 5-10-2005, § 1)

Sec. 38-210. Proration.

Only one-half of the licensed tax prescribed by this article shall be assessed and collected whenever any such license tax first becomes assessable during the period beginning on October 1 of any year; and only one-third of such license tax shall be assessed and collected whenever any such license tax first becomes assessable after January 15 in the same license tax year. Each license issued upon the payment of the license tax thereon shall expire at the end of the license year in which the same is issued.

(Ord. No. 098-03, § 4, 6-16-1998)

Sec. 38-211. Issuing license decals.

Any person owning, leasing, or having control of a motor vehicle, trailer, or semitrailer coming under the provisions of this article shall make application for license upon forms supplied by the commissioner of the revenue of the county, and upon payment of the required license tax, the person shall be issued, as evidence of payment, decals or windshield stickers which shall be placed on the lower right corner of the windshield adjacent to the state inspection sticker and on a level with the inspection sticker of the vehicle, so licensed, so as to be visible in a manner similar to the inspection sticker without impairing the visibility of the driver of the vehicle. Failure to display decals or windshield stickers shall be considered a violation of this article even though the license tax has been paid. It shall be unlawful for any person to whom a decal or windshield sticker is issued upon payment of any license tax prescribed in this article to give, loan, rent, sell, assign, or transfer such decal or windshield sticker during the license tax year for which the same is issued.

(Ord. No. 098-03, § 5, 6-16-1998)

Sec. 38-212. Personal property.

No vehicle shall be licensed under the provisions of this article unless and until the applicant for such license shall have produced satisfactory evidence that all personal property taxes upon the vehicle to be licensed have been paid and until the applicant shall have produced satisfactory evidence that any delinquent personal property taxes on any vehicles which have been properly assessed or are assessable against the applicant by the county have been paid. Further, no motor vehicle license shall be issued unless the tangible personal property taxes properly assessed or assessable by the county on any tangible personal property used or usable as a dwelling titled by the department of motor vehicles and owned by the taxpayer have been paid.

(Ord. No. 098-03, § 6, 6-16-1998)

State law reference—Similar provisions, Code of Virginia, § 46.2-752.

Sec. 38-213. Replacement of decals under certain conditions; transfers; duplicates.

(a) In the event that any decal or windshield sticker issued under the provisions of this article shall be lost or mutilated or shall have been rendered illegible, the person who is entitled thereto shall make immediate application for and obtain a duplicate or substitute therefor upon furnishing information of such fact satisfactory to the commissioner of the revenue of the county and upon payment of \$1.00. An owner who sells or transfers a motor vehicle licensed under the provisions of this article may obtain a duplicate or substitute decal or windshield sticker for transfer to another vehicle titled in such owner's name upon application to the commissioner of the revenue of the county and upon payment of \$1.00.

(b) Upon application for such transfer, the owner shall present to the commissioner of the revenue the decal or windshield sticker, or a portion thereof bearing the license number, issued to him for such vehicle sold or transferred.

(Ord. No. 098-03, § 7, 6-16-1998)

Sec. 38-214. Exemptions.

Nothing in this article shall be construed to require a license tax of a person, firm, or corporation exempted under the provisions of the laws of the state, or upon any motor vehicle or trailer not required to be licensed by the motor vehicle laws of the state.

(Ord. No. 098-03, § 8, 6-16-1998)

State law reference—Exemptions, Code of Virginia, § 46.2-752.

Sec. 38-215. Revenue.

The revenue derived from all county motor vehicle licenses under this law shall be paid into the general county fund of the county.

(Ord. No. 098-03, § 9, 6-16-1998)

Sec. 38-216. Reciprocity.

The license required by this article shall not be applicable to motor vehicles owned by persons establishing residence within the county after April 16 of any license year, provided that payment of a similar license tax was paid to the county, city, or town from which the new resident just moved is evidenced by a current license plate, stamp, or sticker displayed upon the vehicle issued by that county, city, or town.

(Ord. No. 098-03, § 10, 6-16-1998)

Sec. 38-217. Regional enforcement.

(a) It shall further be unlawful for any person to operate a motor vehicle, trailer, or semitrailer from a situs jurisdiction which is a party to a regional enforcement compact with the county on any street, highway, road, or other traveled way in the county unless a valid local license decal issued by the appropriate situs jurisdiction of such vehicle is displayed thereon

as required by the law of such situs locality. The fact that the current license tax of the situs jurisdiction has been paid on such vehicle shall not bar prosecution of a violation of this section.

(b) Any violation of this section may not be discharged by payment of a fine except upon presentation of satisfactory evidence that the required license plate, tag, or decal required in this article has been obtained. Any fine paid under this section shall be deposited to the credit of the general fund of the county, and no accounting need be made thereof to the situs jurisdiction of such vehicle.

(c) The county administrator is hereby authorized to execute and attest, respectively, an agreement with any jurisdiction in the state, to provide for enforcement of the local motor vehicle license requirements of such other localities pursuant to Code of Virginia, § 46.2-752(k), as amended.

(Ord. No. 098-03, § 11, 6-16-1998)

Secs. 38-218—38-250. Reserved.

ARTICLE VIII. E 911 SERVICE TAX*

Sec. 38-251. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Automatic location identification and *ALI* mean a telephone network capability that enables the automatic display of information defining the geographical location of the telephone used to place a wireline 911 call.

Automatic number identification and *ANI* mean a telephone network capability that enables the automatic display of the telephone number used to place a wireline 911 call.

Enhanced 911 service and *E 911* mean a service consisting of telephone network features and public safety answering points provided for users of telephone systems, enabling such users to reach a PSAP by dialing the digits "911." Such service automatically directs 911 emergency telephone calls to the appropriate PSAP by selective routing based on the geographical location from which the emergency call originated and provides the capability for ANI and ALI features.

Local exchange carrier means any public service company granted a certificate to furnish public utility service for the provision of local exchange telephone service pursuant to the Code of Virginia, §§ 56-265.1—56-265.9.

***State law reference**—Authority to impose tax, Code of Virginia, § 58.1-3813.1.

Public safety answering point and *PSAP* mean a communications facility associated with a county public safety agency, equipped and staffed on a 24-hour basis to receive and process 911 calls.

(Ord. No. 02-05, § 1, 5-21-2002)

Cross reference—Definitions generally, § 1-2.

Sec. 38-252. Establishment of E 911 system; use of tax revenues.

(a) The county board of supervisors hereby finds and declares that an E 911 service network linking the PSAPs serving the county has been established within the county, or that such a system will be established in the foreseeable future and that imposition of the E 911 tax is necessary at this time to accumulate revenues to fund the creation of such system.

(b) The revenues received by the county from the tax imposed by this article shall be used solely to pay for the reasonable, direct recurring and nonrecurring capital costs, and operating expenses incurred by the public safety answering point in designing, upgrading, leasing, purchasing, programming, installing, testing, administering, delivering, or maintaining all necessary data, hardware and software required to receive and process emergency telephone calls through such E 911 system, including salaries and fringe benefits of dispatchers and direct call takers of the E 911 system and costs incurred in training dispatchers and direct call takers in receiving and dispatching emergency telephone calls, and the salary and fringe benefits of the public safety answering point director or coordinator so long as such person has no other duties other than the responsibility for the public safety answering point, or any other uses that may be authorized by Code of Virginia, § 58.1-3818.1.

(Ord. No. 02-05, § 2, 5-21-2002)

Sec. 38-253. Violations and penalties.

Any telephone service customer who neglects, fails or refuses to pay the tax imposed by this article, and any local exchange carrier who neglects, fails or refuses to bill, collect, account for and remit such tax as required by this article, shall be guilty of a class 4 misdemeanor punishable as provided in section 1-15 of this Code. Each day such neglect, failure or refusal continues shall constitute a separate offense.

(Ord. No. 02-05, § 7, 5-21-2002)

Sec. 38-254. Imposition of tax; annual establishment of rate.

A special tax is hereby imposed on the county consumers of the services furnished by local exchange carriers certified to provide wireline telephone services within the county. Such tax is imposed at the rate of \$1.50 per month per customer access line, or at such lower monthly rate as the county board of supervisors shall establish from time to time to ensure that the revenues collected do not exceed the amounts necessary to accomplish the purposes for which such revenues may lawfully be used.

(Ord. No. 02-05, § 3, 5-21-2002)

Sec. 38-255. Exclusions and exemptions.

The local E 911 tax shall not be imposed on:

- (1) Services furnished to federal, state or local government agencies.
- (2) Wireless telephone or commercial mobile radio services that are subject to the wireless E 911 surcharge imposed by the commonwealth.
- (3) Individual telephone service provided to residents of nursing homes and similar adult care facilities.

(Ord. No. 02-05, § 4, 5-21-2002)

Sec. 38-256. Collection and payment of tax.

(a) It shall be the duty of each local exchange carrier certified to serve the county or areas thereof to bill and collect the tax monthly on each customer access line that is subject to the tax. The county administrator is authorized and directed to notify all such carriers of the tax by sending such notification by certified mail to the registered agent of each local exchange carrier, and to notify the registered agent of such changes in the rate thereof as may be adopted from time to time.

(b) Each local exchange carrier shall report and pay over all taxes collected in each calendar month to the county treasurer by the last business day of the second calendar month thereafter. The carrier shall be deemed to hold such collected taxes in trust for the benefit of the county and the E 911 system until they are remitted to the treasurer.

(c) Each such local exchange carrier shall also report monthly to the treasurer the names and addresses of any customers with service addresses in the county who have failed or refused to pay the tax as billed. Each carrier's records of the billing and collection of the local E 911 tax shall be available for inspection by the treasurer or other duly authorized agents of the county upon reasonable notice and during normal business hours.

(d) As compensation for billing, collecting, accounting for and remitting the local E 911 tax, each carrier shall be entitled to deduct and keep three percent of the amount of the tax collected from the individual consumers.

(Ord. No. 02-05, § 5, 5-21-2002)

Sec. 38-257. Accounting for tax receipts and E 911 expenditures.

The county administrator and treasurer shall account for the local E 911 tax in a separate special revenue fund or by using a cost center and revenue accounting system acceptable to the state auditor of public accounts. Revenues expenditures and balances of such fund or cost center shall be reported in the manner required by Code of Virginia, § 15.2-2510 and other applicable state laws or regulations. The annual independent audit of county funds shall include audit procedures, consistent with state requirements, to ensure that revenues from the E 911 tax are expended solely to pay eligible costs as defined in section 38-252 and applicable provisions of state law.

(Ord. No. 02-05, § 6, 5-21-2002)

Secs. 38-258—38-299. Reserved.

ARTICLE IX. TRANSIENT OCCUPANCY TAX*

Sec. 38-300. Transient occupancy tax—Levied.

(a) There is hereby levied a transient occupancy tax on hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms or space rented out for continuous occupancy of fewer than 30 consecutive days. Such tax shall be assessed at five percent of the amount charged for the occupancy of any room or space. The report of taxes collected required by Code of Virginia, § 38.1-602, and the taxes collected by any hotel, motel, boarding house, travel campground or other facility shall be due and remitted to the treasurer of the county on or before the twentieth day of each month covering the amount of taxes collected during the preceding month.

(b) All funds collected by any hotel, motel, boarding house, travel campground, or other facility shall be held in trust for the County of Craig and shall be collectible through any means otherwise provided by law to the Treasurer of the County of Craig, Virginia.

(c) The revenues collected from that portion of the tax over two percent shall be designated and spent for promoting tourism, travel or business that generates tourism or travel for Craig County.

(Ord. No. 04-05, 5-18-2004; Ord. No. 05-06, 5-10-2005; Ord. No. 05-09, § 5, 9-13-2005)

Sec. 38-301. Violation of article.

(a) Any person willfully failing or refusing to file a return as required under this article shall, upon conviction thereof, be guilty of a class 1 misdemeanor, punishable as provided in section 1-15, except that any person failing to file such return shall be guilty of a class 3 misdemeanor, punishable as provided in section 1-15, if the amount of tax lawfully assessed in connection with the return is \$1,000.00 or less. Any person violating or failing to comply with any other provision of this article shall be guilty of a class 1 misdemeanor, punishable as provided in section 1-15.

(b) Except as provided in subsection (a) of this section, any corporate or partnership officer, as defined in Code of Virginia, § 58.1-3906, or any other person required to collect, account for or pay over the tax imposed under this article, who willfully fails to collect or truthfully account for and pay over such tax, or who willfully evades or attempts to evade such tax or payment thereof, shall, in addition to any other penalties imposed by law, be guilty of a class 1 misdemeanor, punishable as provided in section 1-15.

***Editor's note**—Ord. No. 04-05, adopted May 18, 2004, set out provisions intended for use as Art. X, Miscellaneous Taxes. For purposes of classification, and at the concurrence of the county, these provisions have been redesignated as Art. IX, Transient Occupancy Tax.

(c) Each violation of or failure to comply with this article shall constitute a separate offense. Conviction of any such violation shall not relieve any person from the payment, collection, or remittance of the tax as provided in this article.

(Ord. No. 05-09, § 6, 9-13-2005)

Sec. 38-302. Collection and report of taxes collected.

Every person receiving any payment for the occupancy of any room or space with respect to which a tax is levied under this article shall collect and remit the amount of the tax imposed by this article from the person paying for the occupancy of any room or space at the time payment is made. It shall be the duty of every person required by this article to pay to the county the taxes imposed by this article to file a report thereof with the commissioner setting forth such information as the commissioner may prescribe and require, including an enumeration of all charges for the occupancy of any room or space, the amount charged in each case, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article. The report and remittance of the tax shall be made on or before the twentieth day of each month covering the amount of tax collected during the preceding month. Such records shall be kept and preserved for a period of five years. The commissioner or his or her duly authorized agent shall have the power to examine such records at reasonable times for the purpose of administering and enforcing the provisions of this article and to make transcripts of all or any parts thereof.

(Ord. No. 05-09, § 7, 9-13-2005)

Sec. 38-303. Enforcement; duty of commissioner of the revenue.

The commissioner shall promulgate rules and regulations for the interpretation, administration and enforcement of this article. It shall be the duty of the commissioner to ascertain the name of every person liable for the collection of the tax imposed by this article who fails, refuses or neglects to collect such tax or to make the reports and remittances required by this article. The commissioner shall have all the enforcement powers as authorized by Code of Virginia, tit. 58.1, as amended, for purposes of this article.

(Ord. No. 05-09, § 8, 9-13-2005)

Sec. 38-304. Duty of county treasurer.

The county treasurer shall have the power and duty of collecting the taxes imposed and levied under this article and shall cause the same to be paid into the general treasury for the county. The treasurer shall have all the enforcement powers as authorized by Code of Virginia, tit. 58.1, as amended, for purposes of this article.

(Ord. No. 05-09, § 9, 9-13-2005)

Chapters 39—41

RESERVED

