

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3840 of the Code of Virginia, relating to local excise taxes.*

3 [H 2045]

4 Approved

5 **Be it enacted by the General Assembly of Virginia:**6 **1. That § 58.1-3840 of the Code of Virginia is amended and reenacted as follows:**

7 § 58.1-3840. Certain excise taxes permitted.

8 A. The provisions of Chapter 6 (§ 58.1-600 et seq.) of this title to the contrary notwithstanding, any
9 city or town having general taxing powers established by charter pursuant to or consistent with the
10 provisions of § 15.2-1104 may impose excise taxes on cigarettes, admissions, transient room rentals,
11 meals, and travel campgrounds, provided that no such taxes may be imposed on food and beverages sold
12 through vending machines or on any tangible personal property purchased with food coupons issued by
13 the United States Department of Agriculture under the Food Stamp Program or drafts issued through the
14 Virginia Special Supplemental Food Program for Women, Infants, and Children. In addition, as set forth
15 in § 51.5-98, no blind person operating a vending stand or other business enterprise under the
16 jurisdiction of the Department for the Blind and Vision Impaired and located on property acquired and
17 used by the United States for any military or naval purpose shall be required to collect and remit meals
18 taxes.

19 B. Notwithstanding any other provision of this section, no city or town shall levy any tax under this
20 section upon alcoholic beverages sold in factory sealed containers and purchased for off-premises
21 consumption or food purchased for human consumption as "food" is defined in the Food Stamp Act of
22 1977, 7 U.S.C. § 2012, as amended, and federal regulations adopted pursuant to that act, except for the
23 following items: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads
24 consisting primarily of an assortment of vegetables, and nonfactory sealed beverages.

25 C. Any city or town that is authorized to levy a tax on admissions may levy the tax on admissions
26 paid for any event held at facilities that are not owned by the city or town at a lower rate than the rate
27 levied on admissions paid for any event held at its city- or town-owned civic centers, stadiums and
28 amphitheatres.

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