

2005 SESSION

INTRODUCED

047023308

SENATE BILL NO. 478

Offered January 14, 2004

Prefiled January 14, 2004

A BILL to amend and reenact § 2.02, as amended, of Chapter 617 of the Acts of Assembly of 1986, which provided a charter for the County of Roanoke, relating to taxing powers.

Patron—Edwards

Referred to Committee on Local Government

Be it enacted by the General Assembly of Virginia:

1. That § 2.02, as amended, of Chapter 617 of the Acts of Assembly of 1986 is amended and reenacted as follows:

§ 2.02. Taxing powers.

In addition to the powers granted by other sections of this charter and general law, the county shall have the power to raise annually by taxes and assessments, as permitted and limited by general law, in the county such sums of money as the board of supervisors shall deem necessary to pay the debts and defray the expenses of the county in such manner as the board of supervisors shall deem expedient. In addition to, but not as a limitation upon, this general grant of power the county shall have power to levy and collect ad valorem taxes on real estate and tangible personal property and machinery and tools; to levy and collect taxes for admission to or other charge for any public amusement, entertainment, performance, exhibition, sport or athletic event in the county, which taxes may be added to and collected with the price of such admission or other charge; to levy and collect taxes on hotel and motel rooms not to exceed five percent of the amount charged for the occupancy thereof; to levy and collect taxes on the sale of meals, including nonalcoholic beverages, only as provided for by general law and such tax shall apply also to food prepared on premises and sold to take out, such tax is subject to limitations as may be imposed by general law; *to levy upon the sale or use of cigarettes a tax at a rate not to exceed 0.75 cents per cigarette, such tax to be collected pursuant to Article 7 (§ 58.1-3830 et seq.) of Chapter 38 of Title 58.1 of the Code of Virginia, mutatis mutandis, notwithstanding that the county did not have such power prior to January 1, 1977;* to levy and collect privilege taxes, local general retail sales and use taxes as provided by law; unless prohibited by law, to require licenses, prohibit the conduct of any business, profession, vocation or calling without such license, require taxes to be paid on such licenses in respect of all businesses, professions, vocations and callings not exempted by prohibition of general law; to franchise any business or calling so as to protect the public interest; and to require licenses of all owners of vehicles of all kinds for the privilege of using the streets and other public places in the county, require taxes to be paid on such licenses and prohibit the use of streets, alleys and other public places in the county without such license; ~~provided notwithstanding any contrary provision of this charter the county shall not levy any tax on tobacco products other than those taxes specially authorized in Title 58.1 of the Code.~~

In addition to the other powers conferred by law, the County of Roanoke shall have the power to impose, levy, and collect, in such manner as its board may deem expedient, a consumer or subscriber tax at a rate or rates not exceeding those authorized by general law upon the amount paid for the use of gas, electricity, telephone, and any other public utility service within the county, or upon the amount paid for any one or more of such public utility services, and may provide that such tax shall be added to and collected with bills rendered consumers and subscribers for such services.

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