

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 35.1-25 of the Code of Virginia, relating to serving meals by churches.*

3 [S 117]

4 Approved

5 **Be it enacted by the General Assembly of Virginia:**6 **1. That § 35.1-25 of the Code of Virginia is amended and reenacted as follows:**

7 § 35.1-25. Exemptions.

8 The provisions of this title applicable to restaurants shall not apply to:

9 1. Boardinghouses that do not accommodate transients;

10 2. Cafeterias operated by industrial plants for employees only;

11 3. Churches, fraternal, school and social organizations, and volunteer fire departments and rescue
12 squads which hold occasional dinners, bazaars, and other fund raisers of one or two days' duration, at
13 which food prepared in the homes of members or in the kitchen of the church, school or organization is
14 offered for sale to the public;15 4. Grocery stores, including the delicatessen portion which is a part of a grocery store selling
16 exclusively for off-premises consumption, and places manufacturing or selling packaged or canned
17 goods;18 5. Churches which serve meals *consisting of food prepared in the homes of members or in the*
19 *kitchen of the church* for their members ~~as a regular part of their religious observances or their invited~~
20 *guests; or*21 6. Convenience stores or gas stations that are subject to the Department of Agriculture and Consumer
22 Services' Rules and Regulations Pertaining to the Sanitary and Operating Procedures in Retail Food
23 Stores or any regulations subsequently adopted and that (i) have 15 or fewer seats at which food is
24 served to the public on the premises of the convenience store or gas station and (ii) are not associated
25 with a national or regional restaurant chain. Notwithstanding this exemption, such convenience stores or
26 gas stations shall remain responsible for collecting any applicable local meals tax.

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