

VIRGINIA ACTS OF ASSEMBLY -- 2019 SESSION

CHAPTER 791

An Act to amend the Code of Virginia by adding a section numbered 58.1-3715.1, relating to local license tax; mobile food units.

[S 1425]

Approved March 22, 2019

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-3715.1 as follows:

§ 58.1-3715.1. License requirements for mobile food units.

A. For purposes of this section, unless the context requires a different meaning:

"Mobile food unit" means a restaurant that is mounted on wheels and readily moveable from place to place at all times during operation.

"New business" means a business that locates for the first time to do business in a locality. A business shall not be deemed to be a new business based on a merger, acquisition, similar business combination, name change, or change to its business form.

B. If the owner of a new business that operates a mobile food unit pays the license tax required by the locality in which the mobile food unit is registered, such owner shall not be required to pay any further license tax imposed by any other locality for conducting business from such mobile food unit in the confines of such other locality. The exemption from paying the license tax in other localities shall expire two years after the payment of the initial license tax in the locality in which the mobile food unit is registered, and during the two-year period, the owner shall be entitled to exempt up to three mobile food units from license taxation in other localities.

C. The owner of a mobile food unit shall be required to register with the commissioner of the revenue or director of finance in any locality in which he conducts business from such mobile food unit, regardless of whether the owner is exempt from paying license tax in the locality pursuant to the provisions of this section.