

2019 SESSION

INTRODUCED

19102489D

SENATE BILL NO. 1425

Offered January 9, 2019

Prefiled January 8, 2019

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

Patron—Dunnavant

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

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

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

A. *For purposes of this section, "mobile food unit" means a restaurant that is mounted on wheels and readily moveable from place to place at all times during operation.*

B. *When the owner of a mobile food unit has paid any license tax required by the county or city in which the mobile food unit is registered and in which property taxes are paid on the mobile food unit, no further license or license tax shall be required by any other county, city, or town for conducting any such business within the confines of the Commonwealth.*

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