

1995 SESSION

INTRODUCED

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SENATE BILL NO. 114

Offered January 18, 1994

A *BILL to amend and reenact § 58.1-3841 of the Code of Virginia, relating to situs for taxation of the sale of food and beverages.*

Patrons—Holland, E.M. and Calhoun; Delegates: Almand, Connally and Darner

Referred to the Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3841 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3841. Situs for taxation of the sale of food and beverages.

A. The situs for taxation for any tax levied on the sale of food and beverages or meals shall be the county, city, or town in which the sales are made, namely the locality in which each place of business is located without regard to the locality of delivery or possible use by the purchaser. The term "sale" means a final sale to the ultimate consumer.

B. If any person has a definite place of business or maintains an office in more than one locality, then such other locality may impose its tax on the sale of food and beverages or meals which are made by such person, provided the locality imposes a local tax on the sale of food and beverages or meals.

C. *Notwithstanding subsection A, the situs for taxation of any person who sells catered food and beverages and whose place of business is in a locality which does not impose a local tax on the sale of food and beverages shall be the locality in which the catered food and beverages are delivered.*

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