

# 1999 SESSION

INTRODUCED

993671728

## SENATE BILL NO. 968

Offered January 19, 1999

*A BILL to amend and reenact § 58.1-3840 of the Code of Virginia, relating to meals taxes imposed by cities and towns.*

Patrons—Reynolds, Barry, Chichester, Holland, Miller, K.G. and Saslaw; Delegates: Cranwell, Day, Drake, Hull, Parrish, Reid and Stump

Referred to Committee on Finance

### **Be it enacted by the General Assembly of Virginia:**

#### **1. That § 58.1-3840 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-3840. Certain excise taxes permitted.

A. The provisions of Chapter 6 (§ 58.1-600 et seq.) of this title to the contrary notwithstanding, any city or town having general taxing powers established by charter pursuant to or consistent with the provisions of § ~~15.1-841~~ 15.2-1104 may impose excise taxes on cigarettes, admissions, transient room rentals, meals, and travel campgrounds; ~~provided that no such taxes may.~~

B. No tax levied under this section shall be imposed on food and beverages sold through vending machines or on any tangible personal property purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.

C. Grocery stores and convenience stores selling prepared foods ready for human consumption at a delicatessen counter shall be subject to the tax on meals for that portion of the grocery store or convenience store selling such items. Any tax levied pursuant to this section on meals sold by grocery store delicatessens and convenience stores shall be limited to prepared sandwiches and single-meal platters. In addition, as set forth in § 63.1-164, no blind person operating a vending stand or other business enterprise under the jurisdiction of the Department for the Visually Handicapped and located on property acquired and used by the United States for any military or naval purpose shall be required to collect and remit meals taxes.

INTRODUCED

SB968