

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3840 of the Code of Virginia, relating to tax on food and*  
3 *beverages.*

4  
5 Approved

[S 968]

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3840 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3840. Certain excise taxes permitted.

9 A. The provisions of Chapter 6 (§ 58.1-600 et seq.) of this title to the contrary notwithstanding, any  
10 city or town having general taxing powers established by charter pursuant to or consistent with the  
11 provisions of § ~~45.1-841~~ 15.2-1104 may impose excise taxes on cigarettes, admissions, transient room  
12 rentals, meals, and travel campgrounds; ~~provided that no such taxes may.~~

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

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

ENROLLED

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