

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [S 1425]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That the Code of Virginia is amended by adding a section numbered 58.1-3715.1 as follows:**8 **§ 58.1-3715.1. License requirements for mobile food units.**9 *A. For purposes of this section, unless the context requires a different meaning:*10 *"Mobile food unit" means a restaurant that is mounted on wheels and readily moveable from place*
11 *to place at all times during operation.*12 *"New business" means a business that locates for the first time to do business in a locality. A*
13 *business shall not be deemed to be a new business based on a merger, acquisition, similar business*
14 *combination, name change, or change to its business form.*15 *B. If the owner of a new business that operates a mobile food unit pays the license tax required by*
16 *the locality in which the mobile food unit is registered, such owner shall not be required to pay any*
17 *further license tax imposed by any other locality for conducting business from such mobile food unit in*
18 *the confines of such other locality. The exemption from paying the license tax in other localities shall*
19 *expire two years after the payment of the initial license tax in the locality in which the mobile food unit*
20 *is registered, and during the two-year period, the owner shall be entitled to exempt up to three mobile*
21 *food units from license taxation in other localities.*22 *C. The owner of a mobile food unit shall be required to register with the commissioner of the*
23 *revenue or director of finance in any locality in which he conducts business from such mobile food unit,*
24 *regardless of whether the owner is exempt from paying license tax in the locality pursuant to the*
25 *provisions of this section.*

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