

ORDINANCE-3806

AN ORDINANCE TO AMEND THE CITY CODE PERTAINING TO TAX ON MEALS

SECTION AMENDED: § 35-137

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

That Section 35-137 of the Code of the City of Virginia Beach, Virginia is hereby amended and reordained to read as follows:

Sec. 35-137. Levied; amount

There is hereby imposed and levied on each person a tax equivalent to ~~five and one-half (5.5)~~ six percent on the total amount paid for any meal purchased from any food establishment, whether prepared in such food establishment or not and whether consumed on the premises or not. The tax shall be computed at a straight ~~five and one-half (5.5)~~ six percent, any fraction of one-half or more being treated as one cent (\$0.01). The revenue from ~~two (2) percent~~ two and one half(2.50) percent of this levy is hereby dedicated as follows, one and six hundredths of a percent (1.06%) to the Tourism Investment Program, fifty hundredths of a percent (0.50%) to the Tourism Advertising Program, ~~and forty-four hundredths of a percent (0.44%)~~ seventeen hundredths (0.17%) to the Open Space Program, and seventy seven hundredths (0.77%) of a percent to the Major Projects Fund.

BE IT FURTHER ORDAINED: That the effective date of this ordinance shall be July 1, 2025.

Adopted by the Council of the City of Virginia Beach, Virginia, on this 13 day of May, 2025.