

**8. PUBLIC HEARING  
PROPOSED TAX ON PREPARED FOOD AND BEVERAGES  
(9:00 A.M.)**

OPENING STATEMENT

This public hearing is held pursuant to § 15.2-2204, *Code of Virginia*, 1950, as amended to receive public comment on a proposed ordinance to amend and reordain Chapter 15 of the Southampton County Code by adding a new Article IX, Sec. 15-170, et. seq., establishing a tax on prepared food and beverages in the county, but not including the incorporated town(s) of Boykins, Branchville, Capron, Courtland, Ivor or Newsoms, equivalent to four (4) percent of the total amount paid for such food. The tax on prepared food and beverages is proposed for levy on all foods and beverages sold for human consumption by restaurants and on prepared sandwiches and single-meal platters sold at delicatessen counters by grocery stores and convenience stores.

The notice of public hearing was published in the Tidewater News on February 7 and February 14, 2010 as required by law. After conclusion of the public hearing, the Board of Supervisors will consider the comments offered this morning and will proceed to adopt, reject or defer action on the proposed ordinance.

**MOTION REQUIRED:** If the Board is so inclined, a motion is required to adopt the attached ordinance.