

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 15 OF THE
SOUTHAMPTON COUNTY CODE, 1991, AS IT RELATES TO THE PROCEDURE FOR
REPORTS AND REMITTANCES

BE IT ORDAINED by the Board of Supervisors of Southampton County, Virginia that the
Southampton County Code be, and hereby is amended and reordained so as to amend Section 15-
173, and reading as follows:

CHAPTER 15
ARTICLE IX
TAX ON PREPARED FOOD AND BEVERAGES

1 **Sec. 15-173. Reports and remittances generally.**
2

3 Every seller of food with respect to which a tax is levied under this article shall make out a
4 report, upon such forms and setting forth such information as the commissioner of the revenue
5 may prescribe and require, showing the amount of food charges collected and the tax required to
6 be collected, and shall sign and deliver such report to the ~~treasurer~~ *commissioner of the revenue*
7 with a remittance of such tax. It shall be presumed that all food served, sold or delivered in the
8 county (outside of incorporated towns) in or from a restaurant which provides seating facilities
9 for its customers are consumed on premises and the burden shall be upon the seller of food to
10 establish by records what food is sold for off-premises consumption. Such reports and remittance
11 shall be made on or before the ~~first business~~ *twentieth* day of following each ~~calendar quarter~~
12 *month*, covering the amount of tax collected during the preceding ~~quarter~~ *month*.
13

14 **Sec. 15-185. Effective date.**
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16 This ordinance shall be effective for all tax years beginning on and after July 1, 2010.
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19 (STATE LAW REFERENCE--Code of Va., Sec. 58.1-3833.)

A copy teste: _____, Clerk
Southampton County Board of Supervisors
Adopted: June 28, 2010