

ORDINANCE ENACTING
SUB-SECTION 7-82(e)
OF THE CODE OF ORDINANCES
OF
ROCKINGHAM COUNTY, VIRGINIA

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF ROCKINGHAM COUNTY, VIRGINIA:

That Sub-section 7 – 82(e) “Reporting of taxes collected; remittance; preservation of records” be and hereby is enacted as follows:

Sub-section 7 – 82(e)

To offset the cost of administration, every person required by this Article to collect, report and remit food and beverage taxes who reports and remits such taxes on or before the due date may deduct from the remittance an administrative fee of twenty-five percent (25%) of the tax collected, up to a maximum of Seventy-five Dollars (\$75.00).

This ordinance shall be effective from the 1st day of July, 2017.

Adopted the ___ day of _____, 2017.

	Aye	Nay	Abstain	Absent
Supervisor Cuevas District One				
Supervisor Eberly District Two				
Supervisor Chandler District Three				

Supervisor Kyger
District Four

Supervisor Breeden
District Five

Chairman of the Board of Supervisors

ATTESTE:

Clerk

DRAFT