

**TITLE III: ADMINISTRATION**

Chapter

- 30. GENERAL PROVISIONS**
- 31. TOWN MANAGER**
- 32. FINANCE PROCEDURES**
- 33. TAXATION**



## CHAPTER 30: GENERAL PROVISIONS

### Section

- 30.01 Town holidays; regulations concerning work on such days
- 30.02 Business hours for town offices
- 30.03 Execution of deeds, leases, contracts, conveyances, agreements and the like
- 30.04 Annual leave and sick leave for salaried employees
- 30.05 Annual leave and sick leave for laborers on hourly wages
- 30.06 Polling place

### **§ 30.01 TOWN HOLIDAYS; REGULATIONS CONCERNING WORK ON SUCH DAYS.**

The official holidays for the town are hereby designated as follows: January 1; Martin Luther King Day; Easter Monday; Memorial Day; July 4; Labor Day; Thanksgiving Day; December 25, except where any such holiday falls on Sunday, then the following Monday. In observance of these holidays, no employee of the town shall be required to work unless extreme emergency exists, or the duties of his or her office necessitate his or her working these days; except, Police Department personnel and operators of the water treatment plant shall be required to perform their usual routine work and duties. Any provision of this code or other town ordinance specifying legal holidays shall be interpreted to be the dates or days specified in this section.  
(Prior Code, § 2-1)

### **§ 30.02 BUSINESS HOURS FOR TOWN OFFICES.**

All town offices, for the transaction of public business, shall be kept open every day, except holidays, Monday through Friday, 8:30 a.m. to 5:00 p.m.  
(Prior Code, § 2-2)

### **§ 30.03 EXECUTION OF DEEDS, LEASES, CONTRACTS, CONVEYANCES, AGREEMENTS AND THE LIKE.**

All deeds, leases, contracts, conveyances and agreements of any description authorized to be made or entered into by the town shall, unless otherwise provided by the Town Council, be signed by the Town Manager and attested by the Town Clerk; and whenever the seal of the town is required to any writing, the Clerk shall have authority to affix the same to such writing. Any duty authorized writing executed as provided by this section shall be the true and binding act and instrument of the town. Nothing herein contained shall apply to conveyances of lands sold for delinquent taxes.  
(Prior Code, § 2-3)

**§ 30.04 ANNUAL LEAVE AND SICK LEAVE FOR SALARIED EMPLOYEES.**

(A) *Annual leave.* A maximum of 30 days may be carried over to the following year.

0-5 years	96 hours/8 per month
6-15 years	144 hours/12 per month
16+ years	192 hours/16 per month

(B) *Sick leave.*

0-5 years	96 hours/8 per month
6-15 years	144 hours/12 per month
16+ years	192 hours/16 per month

(C) *Proration.* Annual and sick leave will be prorated on a monthly basis for less than 1-year's completed service.  
(Prior Code, § 2-4)

**§ 30.05 ANNUAL LEAVE AND SICK LEAVE FOR LABORERS ON HOURLY WAGES.**

(A) *Annual leave.*

0-5 years	96 hours/8 per month
6-15 years	144 hours/12 per month
16+ years	192 hours/16 per month

(B) *Sick leave.* A maximum of 30 days may be carried over to the following year.

0-5 years	96 hours/8 per month
6-15 years	144 hours/12 per month
16+ years	192 hours/16 per month

(C) *Proration.* Annual and sick leave will be prorated on a monthly basis for less than 1-year's completed service.  
(Prior Code, § 2-5)

**§ 30.06 POLLING PLACE.**

The polling place which currently serves the town is hereby relocated from the Clarksville Fine Arts Center, located at 910 Virginia Avenue, Clarksville, Virginia 23927, to the Clarksville Community Center, located at 103 Woodland Drive, Clarksville, Virginia 23927.

(Ord. passed 9-20-2005)

## CHAPTER 31: TOWN MANAGER

### Section

#### *General Provisions*

- 31.01 Appointment
- 31.02 Qualification; residence
- 31.03 Term of office; suspension and dismissal; substitute
- 31.04 Powers and duties
- 31.05 Departments and agencies supervised

#### *Terms and Conditions of Employment*

- 31.20 Salary and hours
- 31.21 Vacation, sick leave and leaves of absence
- 31.22 Termination of employment

### **GENERAL PROVISIONS**

#### **§ 31.01 APPOINTMENT.**

Pursuant to the provisions of Section 29 of the Clarksville Town Charter, there shall be appointed a general administrative officer of the town government to be known and designated as the Town Manager. (Prior Code, § 2-7)

#### **§ 31.02 QUALIFICATION; RESIDENCE.**

The Town Manager shall be chosen by the Town Council on the basis of his or her executive and administrative qualifications. The choice of a person to fill such position shall not be affected by the place of his or her residence. (Prior Code, § 2-8)

#### **§ 31.03 TERM OF OFFICE; SUSPENSION AND DISMISSAL; SUBSTITUTE.**

The Town Manager shall be appointed for an indefinite period and shall serve at the will of the Town Council; provided, that he or she may not be removed without a public hearing of any charges made against him or her, as provided for in the grievance procedure contained herein. During any absence, disability, or suspension of the Town Manager, the Town Council shall designate some properly qualified person to perform the duties of the office. (Prior Code, § 2-9)

#### **§ 31.04 POWERS AND DUTIES.**

(A) The Town Manager shall be responsible to the Town Council for the proper administration of all of the affairs of the town coming within his or her jurisdiction under the Charter, the general law or the ordinances or resolutions of the Town Council.

(B) He or she shall have power and it shall be his or her duty:

(1) To see that all laws and ordinances are enforced;

(2) To appoint, train, supervise and discharge officers and employees necessary for the proper administration of the town in the departments over which the Town Manager shall have jurisdiction; to see that all terms and conditions imposed in favor of the town or its inhabitants in any public utility franchise or any contract, are faithfully kept and performed; upon knowledge of any violations thereof to call the same to the attention of the Town Council, whose duty it shall be forthwith to direct such steps as are necessary to enforce and protect the same;

(3) To exercise supervision and control over all departments and divisions hereinafter designated and have general supervision of all public improvements, works and undertakings;

(4) To attend all meetings of the Town Council, with the right to take part in the discussions and to make recommendations;

(5) To recommend to the Town Council for adoption such measures as he or she may deem necessary or expedient;

(6) Administer all financial affairs; prepare the annual budget; and keep the Town Council fully advised as to the financial condition and needs of any department coming within his or her jurisdiction;

(7) To make all such contracts in behalf of the town as may be authorized by the Charter or in accordance with the provisions of the appropriations made by the Town Council for any department, or pursuant to any resolution or ordinance of the Town Council;

(8) Unless and until otherwise provided by the Town Council, he or she shall act as Town Purchasing Agent;

(9) Provide for and oversee all planning activities; and

(10) Serve as spokesperson for all departments and units under his or her supervision, and act as intermediary between the citizens and the town government.

(Prior Code, § 2-10)

### **§ 31.05 DEPARTMENTS AND AGENCIES SUPERVISED.**

The departments and agencies over which the Town Manager shall have general administrative supervision and authority shall be:

(A) Police Department;

(B) Public Works Department;

(C) Water and Sewer Department;

(D) Street lighting;

(E) Recreation Department;

(F) Finance Department;

(G) Any other department, agency or special duty which may be assigned to him or her.

(Prior Code, § 2-11)

### ***TERMS AND CONDITIONS OF EMPLOYMENT***

#### **§ 31.20 SALARY AND HOURS.**

The salary and any expense allowances of the Town Manager and any increases therein shall be set by the Town Council and reviewed at least annually. The Manager's work week shall be at least the hours of operation of the Town Hall and he or she shall not be eligible for any overtime pay or compensatory time.

(Prior Code, § 2-12)

**§ 31.21 VACATION, SICK LEAVE AND LEAVES OF ABSENCE.**

(A) *Accrued time.* Earned on the basis of actual time employed as follows:

<i>Employment Period</i>	<i>Vacation Days</i>	<i>Sick Leave Days</i>
First 5 years	12 days per year	12 days per year
5-15 years	18 days per year	18 days per year
Over 15 years	24 days per year	24 days per year

(B) *Sick leave.* Sick leave may be used only for bonafide illness; and the Council may require a physician's certificate as evidence of illness. Absence for other than bonafide illness will be charged as vacation.

(C) *In advance.* The Council may grant the Manager up to 1-year's advance vacation and/or sick leave providing he or she has been employed for at least 1 year.

(D) *Accumulation.* A maximum of 30-days" unused vacation may be accumulated by the Town Manager. There is no limit to the amount of sick leave which may be accumulated.

(E) *Other leave with pay.* The Council may grant the manager up to 14 days per year military leave. Civil leave for jury duty or appearing in court when subpoenaed as a witness shall be automatically granted.

(F) *Unpaid leave of absence.* The Council shall have the discretion to grant the Town Manager a leave of absence for good cause shown. During the leave of absence period, the Manager shall not earn vacation or sick leave, and the Council shall have the discretion to reduce his or her salary payments accordingly during such period.

(G) *Unauthorized absence.* Any unauthorized absence of the Manager shall give the Council the right to decrease his or her salary payments accordingly for the period of such absence, or to take any other disciplinary measures it deems proper. (Prior Code, § 2-13)

**§ 31.22 TERMINATION OF EMPLOYMENT.**

(A) *Notice.* The Manager shall give the Council at least 30-days' written notice of his or her intent to terminate his or her employment with the town.

(B) *Effect upon vacation and sick leave.* At termination of employment, vacation, days shall be computed on a pro rata basis. Any excess of earned days already taken may be treated by the Council as an unauthorized absence.

(C) *Grievance procedure.*

(1) *Employment at will.*

(a) The Town Manager serves at the will of the Council.

(b) However, he or she should have the opportunity to be heard whenever he or she has some grievance against the Council or whenever the Council has some grievance against the Manager.

(2) *Application.*

(a) Any member of Council, the Mayor, or the Town Manager shall use the following procedure to deal with such problems if, but only if, they cannot be otherwise resolved.

(b) A grievance, for the purposes of this section, shall not be construed to include negotiations of salary or other benefits.

(3) *Procedural steps.*(a) *Panel hearing.*

1. The grievant may request a panel hearing to resolve the grievance. The panel shall be composed of the Mayor (or the Vice-Mayor if the Mayor is the grievant), 1 Council Member chosen by the grievant, and 1 Council Member chosen by the party against whom the grievance is held.

2. The panel may call any appropriate witnesses in order to resolve the grievance and may limit the attendance of non-interested parties to the hearing.

3. The panel is not required to take a verbatim transcript of the proceedings, but should maintain a written summary of the hearing proceedings.

4. All evidence and testimony shall be in the presence of all 3 panel members, the grievant, and the person against whom the complaint is being made.

5. The decision of the majority of the panel shall control and a written statement of such decision shall be submitted to the interested parties within 5 working days after completion of the hearing.

6. If the decision reached is removal of the Town Manager from office, it shall be subject to the approval of the full Council as specified below; if not approved, the panel shall impose other disciplinary action which it deems appropriate.

(b) *Full hearing.*

1. Within 30 working days of receipt of the panel decision, either the grievant or the party against whom the complaint was made shall have the right to appeal the decision of the panel to the full Council. Notice of such an appeal shall be presented to the Mayor within the prescribed time.

The Council shall then have the discretion to accept the issue for full hearing, or to confirm the decision of the panel on the record alone, except where the action sought is removal of the Town Manager from office. In a case seeking removal, a full hearing shall be mandatory.

2. The procedural steps spelled out for panel hearings in § 31.22 (C)(3)(a)(1) through (4) shall be followed for the full hearing, except that if the action sought is removal of the Manager from office, the hearings shall be open to the public.

3. In a case for removal of the Manager, the Council shall have the discretion to suspend the Town Manager from office from the date of receiving the notice of appeal until final determination is made.  
(Prior Code, § 2-14)

## CHAPTER 32: FINANCE PROCEDURES

### Section

#### *Budget*

- 32.01 Annual budget
- 32.02 Adoption of budget
- 32.03 Ordinances appropriating money or levying taxes
- 32.04 Bad checks
- 32.05 Delinquent accounts; administrative fee

#### *Small Purchases*

- 32.15 Adoption of Small Purchases Procedure Act

### **BUDGET**

#### **§ 32.01 ANNUAL BUDGET.**

On or before April 1 of each year, the Town Manager shall prepare and submit to the Town Council an annual budget for rise ensuring fiscal year, based on detailed estimates furnished by various departments and other divisions of the town government.

(Prior Code, § 10-1)

#### **§ 32.02 ADOPTION OF BUDGET.**

The Town Council shall adopt annual budget by ordinance by the recorded affirmative vote of a majority of all members of the Town Council. The ordinance shall contain totals by general classification of revenues and by department for appropriation of expenditures.

(Prior Code, § 10-2)

#### **§ 32.03 ORDINANCES APPROPRIATING MONEY OR LEVYING TAXES.**

No ordinance appropriating money exceeding the sum of \$1,000 or imposing taxes shall be passed except by the recorded affirmative vote of a majority of all members of the Town Council.

(Prior Code, § 10-3)

#### **§ 32.04 BAD CHECKS.**

A fee of \$25 shall be imposed for the uttering, publishing or passing of any check or draft for payment or any other sums due, which is subsequently returned for insufficient funds or because there is no account or the account has been closed.

(Prior Code, § 10-4)

#### **§ 32.05 DELINQUENT ACCOUNTS; ADMINISTRATIVE FEE.**

(A) *Intent.* The intent of this section is to provide for an administrative fee to be imposed on delinquent tax accounts or other delinquent charges pursuant to VA Code § 58.1-3958, as amended.

(B) *Authorized amount.* Any person liable for local taxes or other local charges who fails to pay the taxes or charges on or before the due date, shall, in addition to all penalties and interest, pay a fee to cover the administrative costs associated with the collection of delinquent taxes or other charges. Such fee shall be equal to the maximum amount allowed by VA Code § 58.1-3958 which is currently \$30. At the time of the adoption of this section the "administrative fee" shall be imposed upon all delinquent tax accounts assessed

for taxes and collected subsequent to the filing of a warrant or other appropriate legal document but prior to judgment. A further administrative fee shall be imposed upon all taxpayers from whom taxes are collected subsequent to judgment. If the collection activity is to collect on a nuisance abatement lien, the fee for administrative costs shall be \$150 or 25% of the cost, whichever is less; however, in no event shall the fee be less than \$25.

(C) *Collection fee.* In addition, any such person shall pay a reasonable attorney's or collection agency's fee for such collection, which fee shall not exceed the lesser of 20% of the taxes or other charges so collected or the amount contracted for by the County or Town Treasurer.

(Ord. passed 6-19-2007; Am. Ord. passed 11-17-2009)

***Statutory reference:***

*Related provisions, see VA Code § 58.1-3958*

### ***SMALL PURCHASES***

#### **§ 32.15 ADOPTION OF SMALL PURCHASES PROCEDURE ACT.**

The Clarksville Town Council, on September 20, 1988, does hereby adopt the Small Purchase Procedures Act. This Act requires 3 quotes on all purchases made, by an Town Agent, in the amount of \$20 or more.

(Ord. passed 9-20-1988)

## CHAPTER 33: TAXATION

### Section

	<b><i>Property Tax</i></b>	33.057	Filing of return and payment of tax
		33.058	Effective date of subchapter
33.001	Property tax rate		
33.002	Tax tickets		
33.003	When taxes due and payable		
	<b><i>Meal Tax</i></b>		
33.015	Definitions	33.070	Definitions
33.016	Levy	33.071	License requirement
33.017	Collection of tax by seller	33.072	Situs of gross receipts
33.018	Exemptions; limits on application	33.073	Limitations and extensions
33.019	Gratuities and service charges	33.074	Appeals and rulings
33.020	Report of taxes collected; remittance; preservation of records	33.075	Recordkeeping and audits
33.021	Guidelines and examples for application of tax	33.076	Exclusions and deductions from gross receipts
	<b><i>Transient Lodging Tax</i></b>	33.077	License fee and tax
33.035	Definitions		
33.036	Tax imposed; amount		
33.037	Collection from transients; when payable		
33.038	Report of collection and remittance of tax		
33.039	Penalty and interest for nonremittance		
33.040	Failure to collect and report tax		
33.041	Records; inspection by Director		
33.042	Cessation of business; tax due immediately		
	<b><i>Bank Franchise Tax</i></b>		
33.055	Definitions		
33.056	Imposition of Clarksville Bank Franchise Tax		
			<b><i>Personal Property Tax Relief</i></b>
		33.085	Purpose; definitions; relation to other ordinances
		33.086	Method of computing and reflecting tax relief
		33.087	Allocation of relief among taxpayers
		33.999	Penalty
			Appendix A: Guidelines for application of meals (food and beverage) tax
			Appendix B: Examples of food and beverage taxable/nontaxable items for specific businesses
			<b><i>Cross-reference:</i></b>
			<i>Delinquent accounts; administrative fee, see</i> § 32.05

**PROPERTY TAX****§ 33.001 PROPERTY TAX RATE.**

There is hereby imposed and levied by the Town of Clarksville upon all real property a tax \$.24 per \$100 of assessed value; tangible personal property and machinery and tools located in town, a tax of \$1.31 per \$100 of assessed value.

(Prior Code, § 10-5)

**Cross-reference:**

*Personal property tax relief, see §§ 33.085 et seq.*

**§ 33.002 TAX TICKETS.**

As soon as possible after tax rates are established, as provided for in § 33.001, the Town Treasurer shall make or cause to be made for each taxpayer, a tax ticket showing amount of the assessment and the amount of levy.

(Prior Code, § 10-6)

**§ 33.003 WHEN TAXES DUE AND PAYABLE.**

On the February 1 during the fiscal year for which the levy is made, the annual tax or levy on real estate and tangible personal property, shall be due not later than the close business at the Treasurer's Office in Clarksville, Virginia on February 1.

(Prior Code, § 10-7)

**MEAL TAX****§ 33.015 DEFINITIONS.**

For the purpose of this subchapter the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**CATER.** The furnishing of food, beverages, or both on the premises of another, for compensation.

**COLLECTOR.** The Town Treasurer or designee.

**FOOD.** All food, beverages or both, including alcoholic beverages, purchased in or from a food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not, and without regard to the manner, time or place of service.

**FOOD ESTABLISHMENT.** Any place in or from which food or food products are prepared, packaged, sold or distributed in the town, including but not limited to, any restaurant, dining room, grill, coffee shop, cafeteria, café, snack bar, lunch counter, convenience store, movie theater, delicatessen, confectionery, bakery, eating house, eatery, drugstore, ice cream/yogurt shops, lunch wagon or truck, pushcart or other mobile facility from which food is sold, public or private club, resort, bar, lounge, or other similar establishment, public or private, and shall include private property outside of and contiguous to a building or structure operated as a **FOOD ESTABLISHMENT** at which food or food products are sold for immediate consumption.

**MEAL.** **MEAL** shall mean any prepared food or drink offered or held out for sale by a food establishment for the purpose of being consumed by any person to satisfy the appetite and is ready for immediate consumption. All such food and beverage, unless otherwise specifically exempted or excluded herein shall be included, whether intended to be consumed on the seller's premises or elsewhere, whether designated as breakfast, lunch, snack, dinner, supper or by some other name, and without regard to the manner, time or place of service.

**TREASURER.** The Treasurer and any duly designated deputies, assistants, inspector or other employees.

(Ord. passed - -)

**§ 33.016 LEVY.**

There is hereby imposed and levied by the town on each person a tax at the rate 5% on the amount paid for meals purchased from any food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not.

(Ord. passed - -)

**§ 33.017 COLLECTION OF TAX BY SELLER.**

(A) Every person receiving any payment for food with respect to which a tax is levied hereunder shall collect and remit the amount of the tax imposed by this subchapter from the person on whom the same is levied or from the person paying for such food at the time payment for such food is made; provided, however, no blind person operating a vending stand or other business enterprise under the jurisdiction of the Department for the Visually Handicapped and located on property acquired and used by the United States for any military or naval purpose shall be required to collect or remit such taxes.

(B) All tax collections shall be deemed to be held in trust for the town.

(C) For the purpose of compensating sellers for the collection of the tax imposed by this subchapter, every seller shall be allowed 2% of the amount of the tax due and accounted for in the form of a deduction of his or her monthly return, provided the amount due is not delinquent at the time of payment.

(D) If any seller fails or refuses to make the report or remit the tax required by this subchapter within the time and in the amount required, there shall be added to the tax by the Treasurer a penalty in the amount of 10% of the tax due or the sum of \$10, whichever is greater. In addition, there shall be added to such unpaid tax interest at the rate of 10% per year, which equals .0274% interest charged per

day on the amount past due. Such interest will commence on the first day of the month following the month in which such taxes are due.

(Ord. passed - -)

**§ 33.018 EXEMPTIONS; LIMITS ON APPLICATION.**

(A) The tax imposed under this subchapter shall not be levied on the following items when served exclusively for off-premises consumption:

(1) Factory-prepackaged candy, gum, nuts and other items of essentially the same nature.

(2) Factory-prepackaged donuts, ice cream, crackers, nabs, chips, cookies and items of essentially the same nature.

(3) Food sold in bulk. For purposes of this provision, a bulk sale shall not include any food or beverage that is catered or delivered by a food establishment for off-premises consumption (e.g. a whole cake, a gallon of ice cream). A bulk sale shall not include any food or beverage that is catered or delivered by a food establishment for off-premises consumption.

(4) Alcoholic and non-alcoholic beverages sold in factory sealed containers.

(5) Any food or food product purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.

(6) Any food or food product purchased for home consumption as defined in the federal Food Stamp Act of 1977, 7 U.S.C. § 2012, as amended except hot food or hot food products ready for immediate consumption. For the purposes of administering the tax levied hereunder, the following items whether or not purchased for immediate

consumption are excluded from the said definition of food in the federal Food Stamp Act: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and nonfactory sealed beverages. This subsection shall not affect provisions set forth in divisions (C)(3), (4) and (5).

(B) A grocery store, supermarket or convenience store shall not be subject to the tax except for any portion or section therein designated as a delicatessen or designated for the sale of prepared food and beverages.

(C) The tax imposed hereunder shall not be levied on the following purchases of food and beverages:

(1) Food and beverages furnished by food establishments to employees as part of their compensation when no charge is made to the employee.

(2) Food and beverages sold by day care centers, public or private elementary or secondary schools or food sold by any college or university to its students or employees.

(3) Food and beverages for use or consumption and which are paid for directly by the Commonwealth, any political subdivision of the Commonwealth or the United States.

(4) Food and beverages furnished by a hospital, medical clinic, convalescent home, nursing home, home for the aged, infirm, handicapped, battered women, narcotic addicts or alcoholics, or other extended care facility to patients or residents thereof.

(5) Food and beverages furnished by a public or private non-profit charitable organization or establishment or a private establishment that contracts with the appropriate agency of the Commonwealth to offer meals at concession prices to elderly, infirm, blind, handicapped or needy persons in their homes or at central locations.

(6) Food and beverages sold on an occasional basis, by a non-profit educational, charitable or benevolent organization, church, or religious body as a fundraising activity, the gross proceeds of which are to be used by such organization exclusively for non-profit educational, charitable, benevolent or religious purposes.

(7) Food and beverages sold through vending machines.  
(Ord. passed - -)

### **§ 33.019 GRATUITIES AND SERVICE CHARGES.**

(A) Where a purchaser provides a gratuity for an employee of a seller, and the amount of the gratuity is wholly in the discretion of the purchaser, the gratuity is not subject to the tax imposed by this subchapter, whether paid in cash to the employee or added to the bill and charged to the purchaser's account, provided in the latter case, the full amount of the gratuity is turned over to the employee by the seller.

(B) An amount or percent, whether designated as a gratuity, tip or service charge, that is added to the price of the food and beverages by the seller, and required to be paid by the purchaser, as a part of the selling price of the food and beverages is subject to the tax imposed by this subchapter.  
(Ord. passed - -)

### **§ 33.020 REPORT OF TAXES COLLECTED; REMITTANCE; PRESERVATION OF RECORDS.**

It shall be the duty of every person required by this subchapter to pay to the town the taxes imposed by this subchapter to make a report thereof setting forth such information as the Treasurer may prescribe and require, including all purchases taxable under this subchapter, the amount charged the purchaser for each such purchase, the date thereof, the taxes collected t h e r e o n a n d t h e a m o u n t

of tax required to be collected by this subchapter. Such records shall be kept and preserved for a period of 5 years. The Treasurer or his or her duly authorized agents shall have the power to examine such records at reasonable times and without unreasonable interference with the business of such person, for the purpose of administering and enforcing the provisions of this subchapter, and to make transcripts of all or any parts thereof.

(Ord. passed - -)

### § 33.021 GUIDELINES AND EXAMPLES FOR APPLICATION OF TAX.

The guidelines for application of tax are set out in Appendix A and examples of food and beverage taxable/nontaxable item are set out in Appendix B, both of which are incorporated by reference as if appearing in total.

(Ord. passed - -)

### *TRANSIENT LODGING TAX*

#### § 33.035 DEFINITIONS.

For the purpose of this subchapter the following definitions shall apply unless the context clearly indicates or requires a different meaning.

***DIRECTOR OF FINANCE.*** The Director of Finance of the Town and any of his or her duly authorized agents.

***HOTEL.*** Any public or private ***HOTEL***, inn, bed and breakfast, hostelry, tourist home or house, motel, rooming house or other lodging place within the town offering lodging, as defined in this section, for compensation to any transient, as hereinafter defined in this section.

***LODGING.*** Room or space furnished any transient.

***PERSON.*** Any individual, corporation, company, association, firm, co-partnership or any group of individuals acting as a unit.

***TRANSIENT.*** Any person who, for a period of not more than 30 consecutive days, either at his or her own expense, or at the expense of another, obtains lodging or the use of any space at any hotel, for which lodging or use of space a charge is made.

(Prior code, § 10-20)

#### § 33.036 TAX IMPOSED; AMOUNT.

There is hereby levied and imposed, in addition to all other taxes and fees of every kind imposed by law, on each transient obtaining lodging or the use of space at any hotel, a tax equal to 5.5% of the total amount paid for lodging or the use of space by or for any transient to any hotel. The tax shall be collected from such transient at the time and in the manner provided by this subchapter.

(Prior Code, § 10-21) (Am. Ord. passed 6-21-2011)

#### § 33.037 COLLECTION FROM TRANSIENTS; WHEN PAYABLE.

Every person receiving any payment for lodging or the use of space with respect to which a tax is levied under this subchapter shall collect the amount of the tax so imposed from the transient on whom the tax is levied, or from the person paying for the lodging, at the time payment for the lodging is made. The taxes required to be collected under this subchapter shall be deemed to be held in trust by the person required to collect such taxes until the same shall have been remitted to the Director of Finance.

(Prior Code, § 10-22)

#### § 33.038 REPORT OF COLLECTION AND REMITTANCE OF TAX.

(A) The person collecting any tax, as provided in this subchapter shall make out a report thereof upon such forms setting forth such information as

the Director of Finance may prescribe and require, showing the amount of lodging, charges collected and the tax required to be collected and shall sign and deliver such reports with the remittances of such tax to the Director of Finance. Such reports and remittance shall be made on or before the twentieth day of each month covering the amount of tax due and collected during the preceding month.

(B) For the purpose of compensating sellers for the collection of the tax imposed by this subchapter, every seller shall be allowed 2% of the amount of tax due and accounted for in the form of a deduction on his or her monthly return, provided the amount due is not delinquent at the time of payment.  
(Prior Code, § 10-23)

#### **§ 33.039 PENALTY AND INTEREST FOR NONREMITTANCE.**

If any person shall fail or refuse to report and remit to the Director of Finance the tax required to be collected and paid under this subchapter, within the time and in the amount as provided for in this subchapter, there shall be added to such tax by the Director of Finance, a penalty in the amount set by Council from time to time; provided, however, that the penalty shall in no case exceed the amount of the tax due. The Director of Finance shall also assess interest on the tax and penalty in an amount set by Council from time to time.  
(Prior Code, § 10-24)

#### **§ 33.040 FAILURE TO COLLECT AND REPORT TAX.**

If any person shall fail or refuse to collect the tax imposed under this subchapter and to make within the time provided herein any report and remittance required, the Director of Finance shall proceed in such manner as he or she may deem best to obtain facts and information on which to base the tax due. As soon as the Director shall secure such facts and information as he or she is able to obtain upon which to base the assessment of any tax due

and payable by any person who has failed or refused to collect such tax and to make such report and remittance, he or she shall proceed to determine and assess against such person such tax and penalty and interest as provided for in this subchapter and shall notify such person by registered mail, sent to his or her last place or known address, the amount of such tax and penalty and interest, and the total amount thereof shall be payable within 10 days of mailing of such notice. The Director of Finance shall have the power to examine such records for the purpose of administering and enforcing the provisions of this subchapter as are provided by law.  
(Prior Code, § 10-25)

#### **§ 33.041 RECORDS; INSPECTION BY DIRECTOR.**

It shall be the duty of every person liable for the collection and payment to the town of any tax imposed by this subchapter to keep and preserve for period of 2 years such suitable records as may be necessary to determine the amount of such tax as he or she may have been responsible for collecting and paying to the town. The Director of Finance shall have the right to inspect such records at all reasonable times.  
(Prior Code, § 10-26)

#### **§ 33.042 CESSATION OF BUSINESS; TAX DUE IMMEDIATELY.**

Whenever any person required to collect and pay to the town a tax imposed by this subchapter shall cease to operate, go out of business, or otherwise dispose of his or her business, any tax then payable to the town shall become immediately due and payable, and such person shall immediately make a report and pay the tax due to the Director of Finance.  
(Prior Code, § 10-27)

***BANK FRANCHISE TAX*****§ 33.055 DEFINITIONS.**

For the purposes of this subchapter, the following words shall have the meaning ascribed to them by this section.

***BANK.*** As defined in VA Code § 58.1-1201.

***NET CAPITAL.*** A bank's *NET CAPITAL* computed pursuant to VA Code § 58.1-1205.  
(Prior Code, § 12-1)

**§ 33.056 IMPOSITION OF CLARKSVILLE BANK FRANCHISE TAX.**

Pursuant to the provisions of VA Code Title 58.1, Ch. 12, there is hereby imposed upon each bank located within the boundaries of Clarksville, a tax on net capital equaling 80% of the state rate of franchise tax set forth in VA Code § 58.1-1204.  
(Prior Code, § 12-2)

**§ 33.057 FILING OF RETURN AND PAYMENT OF TAX.**

(A) On or after January 1 each year, but not later than March 1 of any year, all banks whose principal offices are located within Clarksville shall prepare and file with the Commissioner of Revenue (or comparable local assessing officer) a return as provided by VA Code § 58-485.013 in duplicate which shall set forth the tax on net capital computed pursuant to VA Code Ch. 10.01 of Title 58. The Commissioner of Revenue (or comparable assessing officer) shall certify a copy of such filing of the bank's return and schedule and shall forthwith transmit such certified copy to the State Department of Taxation.

(B) In the event that the principal office of a bank is located outside the corporate boundaries of Clarksville and such bank has branch offices located

within Clarksville, addition to the filing requirements set forth in division (A) above, any bank conducting such branch business shall file with the Commissioner of Revenue (or appropriate assessing officer) of Mecklenburg County a copy of the real estate deductions schedule, apportionment and other items which are required by VA Code §§ 58.1-1211, 58.1-1207 and 58.1-1212.

(C) Each bank, on or before the first day of June of every year, shall pay into the Treasurer's Office of Clarksville all taxes imposed pursuant to this subchapter.  
(Prior Code, 12-3)

**§ 33.058 EFFECTIVE DATE OF SUBCHAPTER.**

The provisions of this subchapter shall be effective for the year beginning January 1, 1980.  
(Prior Code, § 12-4)

***GENERAL LICENSE TAX*****§ 33.070 DEFINITIONS.**

(A) For the purpose of this subchapter the following definitions shall apply unless the context clearly indicates or requires a different meaning.

***AFFILIATED GROUP*** means:

(1) One or more chains of includable corporations connected through stock ownership with a common parent corporation which is an includable corporation if:

(a) Stock possessing at least 80% of the voting power of all classes of stock and at least 80% of each class of the nonvoting stock of each of the includable corporations, except the common parent corporation, is owned directly by 1 or more of the other includable corporations; and

(b) The common parent corporation directly owns stock possessing at least 80% of the voting power of all classes of stock and at least 80% of each class of the nonvoting stock of at least 1 of the other includable corporations. As used in this subdivision, the term **STOCK** does not include nonvoting stock which is limited and preferred as to dividends. The term **INCLUDABLE CORPORATION** means any corporation within the affiliated group irrespective of the state or country of its incorporation; and the term **RECEIPTS** includes gross receipts and gross income.

(2) Two or more corporations if 5 or fewer persons who are individuals, estates or trusts own stock possessing:

(a) At least 80% of the total combined voting power of all classes of stock entitled to vote or at least 80% of the total value of shares of all classes of the stock of each corporation, and

(b) More than 50% of the total combined voting power of all classes of stock entitled to vote or more than 50% of the total value of shares of all classes of stock of each corporation, taking into account the stock ownership of each such person only to the extent such stock ownership is identical with respect to each such corporation.

(3) When 1 or more of the includable corporations, including the common parent corporation is a nonstock corporation, the term **STOCK** as used in this subdivision shall refer to the nonstock corporation membership or membership voting rights, as is appropriate to the context.

**ASSESSMENT** means a determination as to the proper rate of tax, the measure to which the tax rate is applied, and ultimately the amount of tax, including additional or omitted tax, that is due. An **ASSESSMENT** shall include a written assessment made pursuant to notice by the assessing official or a self-assessment made by a taxpayer upon the filing of a return or otherwise not pursuant to notice. **ASSESSMENTS** shall be deemed made by an

assessing official when a written notice of assessment is delivered to the taxpayer by the assessing official or an employee of the assessing official, or mailed to the taxpayer at his last known address. Self-assessments shall be deemed made when a return is filed, or if no return is required, when the tax is paid. A return filed or tax paid before the last day prescribed by ordinance for the filing or payment thereof shall be deemed to be filed or paid on the last day specified for the filing of a return or the payment of tax, as the case may be.

**ASSESSOR** or **ASSESSING OFFICIAL** means the Treasurer of the Town of Clarksville.

**BASE YEAR** means the calendar year preceding the license year, except for contractors subject to the provisions of § 58.1-3715.

**BUSINESS** means a course of dealing which requires the time, attention and labor of the person so engaged for the purpose of earning a livelihood or profit. It implies a continuous and regular course of dealing, rather than an irregular or isolated transaction. A person may be engaged in more than 1 business. The following acts shall create a rebuttable presumption that a person is engaged in a business:

(1) Advertising or otherwise holding oneself out to the public as being engaged in a particular business; or

(2) Filing tax returns, schedules and documents that are required only of persons engaged in a trade or business.

**CONTRACTOR** shall have the meaning prescribed in VA Code § 58.1-3714.3, as amended, whether such work is done or offered to be done by day labor, general contract or subcontract.

**DEFINITE PLACE OF BUSINESS** means an office or a location at which occurs a regular and continuous course of dealing for 30 consecutive days or more. A **DEFINITE PLACE OF BUSINESS** for a person engaged in business may include a location

leased or otherwise obtained from another person on a temporary or seasonal basis; and real property leased to another. A person's residence shall be deemed to be a **DEFINITE PLACE OF BUSINESS** if there is no definite place of business maintained elsewhere and the person is not licensable as a peddler or itinerant merchant.

**FINANCIAL SERVICES** means the buying, selling, handling, managing, investing, and providing of advice regarding money, credit, securities and other investments and shall include the service for compensation by a credit agency, an investment company, a broker or dealer in securities and commodities or a security or commodity exchange, unless such service is otherwise provided for in this subchapter.

(1) **BROKER** shall mean an agent of a buyer or a seller who buys or sells stocks, bonds, commodities, or services, usually on a commission basis.

(2) **COMMODITY** shall mean staples such as wool, cotton, etc. which are traded on a commodity exchange and on which there is trading in futures.

(3) **DEALER** for purposes of this ordinance shall mean any person engaged in the business of buying and selling securities for his or her own account, but does not include a bank, or any person insofar as he or she buys or sells securities for his or her own account, either individually or in some fiduciary capacity, but not as part of a regular business.

(4) **SECURITY** for purposes of this ordinance shall have the same meaning as in the Securities Act, VA Code §§ 13.1-501 *et seq.*, or in similar laws of the United States regulating the sale of securities.

(5) Those engaged in rendering financial services include, but without limitation, the following:

(a) Buying installment receivables;

(b) Chattel mortgage financing;

(c) Consumer financing;

(d) Credit card services;

(e) Credit Unions;

(f) Factors;

(g) Financing accounts receivable

(h) Industrial loan companies;

(i) Installment financing;

(j) Inventory financing;

(k) Loan or mortgage brokers;

(l) Loan or mortgage companies;

(m) Safety deposit box companies;

(n) Security and commodity brokers and services;

(o) Stockbroker;

(p) Working capital financing.

**GROSS RECEIPTS** means the whole, entire, total receipts attributable to the licensed privilege, without deduction, except as may be limited by the provisions of VA Code Title 58.1, Chapter 37.

**LICENSE YEAR** means the calendar year for which a license is issued for the privilege of engaging in business.

**PERSONAL SERVICES** shall mean rendering for compensation any repair, personal, business or other services not specifically classified as financial, real estate or professional service under this subchapter, or rendered in any other business or occupation not specifically classified in this subchapter unless exempted from local license tax by VA Code Title 58.1.

**PROFESSIONAL SERVICES** means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations, and no others, as the Virginia Department of Taxation may list in the BPOL guidelines promulgated pursuant to VA Code § 58.1-3701. The Department shall identify and list each occupation or vocation in which a professed knowledge of some department of science or learning, gained by a prolonged course of specialized instruction and study is used by its practical application to the affairs of others, either advising, guiding, or teaching them, and in serving their interests or welfare in the practice of an art or science founded on it. The word profession implies attainments in professional knowledge as distinguished from mere skill, and the application of knowledge to uses for others rather than for personal profit.

**PURCHASES** shall mean all goods, wares and merchandise received for sale at each definite place of business of a wholesale merchant. The term shall also include the cost of manufacture of all goods, wares and merchandise manufactured by any wholesaler or wholesale merchant and sold or offered for sale. Such merchant may elect to report the gross receipts from the sale of manufactured goods, wares and merchandise if it cannot determine or chooses not to disclose the cost of manufacture.

**REAL ESTATE SERVICES** shall mean rendering a service for compensation as lessor, buyer, seller, agent or broker and providing a real estate service, unless the service is otherwise specifically provided for in this ordinance, and such services include, but are not limited to, the following:

- (1) Appraisers of real estate;
- (2) Escrow agents, real estate;

- (3) Fiduciaries, real estate;
- (4) Lessors of real property;
- (5) Real estate agents, brokers and managers;
- (6) Real estate selling agents;
- (7) Rental agents for real estate.

**RETAILER** or **RETAIL MERCHANT** shall mean any person or merchant who sells goods, wares and merchandise for use or consumption by the purchaser or for any purpose other than resale by the purchaser, but does not include sales at wholesale to institutional, commercial and industrial users.

**SERVICES** shall mean things purchased by a customer which do not have physical characteristics, or which are not goods, wares, or merchandise.

**WHOLESALE** or **WHOLESALE MERCHANT** shall mean any person or merchant who sells wares and merchandise for resale by the purchaser, including sales when the goods, wares and merchandise will be incorporated into goods and services for sale, and also includes sales to institutional, commercial, government and industrial users which because of the quantity, price, or other terms indicate that they are consistent with sales at wholesale.

(Ord. passed 11-19-1996)

### § 33.071 LICENSE REQUIREMENT.

(A) Every person engaging in the town in any business, trade, profession, occupation or calling (collectively hereinafter a business) as defined in this subchapter, unless otherwise exempted by law, shall apply for a license for each such business if:

- (1) Such person maintains a definite place of business in the town,

(2) Such person does not maintain a definite office anywhere but does maintain an abode in the town, which abode for the purposes of this subchapter shall be deemed a definite place of business, or

(3) There is no definite place of business but such person operates amusement machines, is engaged as a peddler or itinerant merchant, carnival or circus as specified in VA Code §§ 58.1-3717, 58.1-3718, or 58.1-3728, respectively, or is a contractor subject to VA Code § 58.1-3715, or is a public service corporation subject to VA Code § 58.1-3731. A separate license shall be required for each definite place of business. A person engaged in 2 or more businesses or professions carried on at the same place of business may elect to obtain 1 license for all such businesses and professions if all of the following criteria are satisfied:

(a) Each business or profession is licensable at the location and has satisfied any requirements imposed by state law or other provisions of the ordinances of this jurisdiction;

(b) All of the businesses or professions are subject to the same tax rate, or, if subject to different tax rates, the licensee agrees to be taxed on all businesses and professions at the highest rate; and

(c) The taxpayer agrees to supply such information as the assessor may require concerning the nature of the several businesses and their gross receipts.

(B) Each person subject to a license tax shall apply for a license prior to beginning business, if he or she or she was not subject to licensing in this jurisdiction on or before January 1 of the license year, or no later than May 15 of the current license year if he or she had been issued a license for the preceding license year. The application shall be on forms prescribed by the assessing official.

(C) The tax shall be paid with the application in the case of any license not based on gross receipts. If the tax is measured by the gross receipts

of the business, the tax shall be paid on or before March 1 of the license year.

(D) The assessing official may grant an extension of time, not to exceed 90 days, in which to file an application for a license, for reasonable cause. The extension shall be conditioned upon the timely payment of a reasonable estimate of the appropriate tax, subject to adjustment to the correct tax at the end of the extension together with interest from the due date until the date paid and, if the estimate submitted with the extension is found to be unreasonable under the circumstances, a penalty of 10% of the portion paid after the due date.

(E) A penalty of 10% of the tax may be imposed upon the failure to file an application or the failure to pay the tax by the appropriate due date. Only the late filing penalty shall be imposed by the assessing official if both the application and payment are late; however, both penalties may be assessed if the assessing official determines that the taxpayer has a history of noncompliance. In the case of an assessment of additional tax made by the assessing official, if the application and, if applicable, the return were made in good faith and the understatement of the tax was not due to any fraud, reckless or intentional disregard of the law by the taxpayer, there shall be no late payment penalty assessed with the additional tax. If any assessment of tax by the assessing official is not paid within 30 days the treasurer may impose a 10% late payment penalty. The penalties shall not be imposed, or if imposed, shall be abated by the official who assessed them, if the failure to file or pay was not the fault of the taxpayer. In order to demonstrate lack of fault, the taxpayer must show that he or she acted responsibly and that the failure was due to events beyond his or her control.

(1) **ACTED RESPONSIBLY** means that:

(a) The taxpayer exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business; and

(b) The taxpayer undertook significant steps to avoid or mitigate the failure, such as requesting appropriate extensions (where applicable), attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred, and promptly rectifying a failure once the impediment was removed or the failure discovered.

(2) ***EVENTS BEYOND THE TAXPAYER'S CONTROL*** include, but are not limited to, the unavailability of records due to fire or other casualty; the unavoidable absence (e.g., due to death or serious illness) of the person with the sole responsibility for tax compliance; or the taxpayer's reasonable reliance in good faith upon erroneous written information from the assessing official, who was aware of the relevant facts relating to the taxpayer's business when he or she provided the erroneous information.

(F) Interest shall be charged on the late payment of the tax from the due date until the date paid without regard to fault or other reason for the late payment. Whenever an assessment of additional or omitted tax by the assessing official is found to be erroneous, all interest and penalty charged and collected on the amount of the assessment found to be erroneous shall be refunded together with interest on the refund from the date of payment or the due date, whichever is later. Interest shall be paid on the refund of any tax paid under this subchapter from the date of payment or due date, whichever is later, whether attributable to an amended return or other reason. Interest on any refund shall be paid at the same rate charged under VA Code § 58.1-3916.

(G) No interest shall accrue on an adjustment of estimated tax liability to actual liability at the conclusion of a base year. No interest shall be paid on a refund or charged on a late payment, in event of such adjustment, provided the refund or the late payment is made not more than 30 days from:

(1) The date of the payment that created the refund, or

(2) The due date of the tax, whichever is later.

(Ord. passed 11-19-1996)

### **§ 33.072 SITUS OF GROSS RECEIPTS.**

(A) *General rule.* Whenever the tax imposed by this subchapter is measured by gross receipts, the gross receipts included in the taxable measure shall be only those gross receipts attributed to the exercise of a licensable privilege at a definite place of business within the town. In the case of activities conducted outside of a definite place of business, such as during a visit to a customer location, the gross receipts shall be attributed to the definite place of business from which such activities are initiated, directed, or controlled. The situs of gross receipts for different classifications of business shall be attributed to 1 or more definite places of business or offices as follows:

(1) The gross receipts of a contractor shall be attributed to the definite place of business at which his or her services are performed, or if his or her services are not performed at any definite place of business, then the definite place of business from which his or her services are directed or controlled, unless the contractor is subject to the provisions of VA Code § 58.1-3715.

(2) The gross receipts of a retailer or wholesaler shall be attributed to the definite place of business at which sales solicitation activities occur, or if sales solicitation activities do not occur at any definite place of business, then the definite place of business from which sales solicitation activities are directed or controlled; however, a wholesaler or distribution house subject to a license tax measured by purchases shall determine the situs of its purchases by the definite place of business at which or from which deliveries of the purchased goods, wares and merchandise are made to customers. Any wholesaler who is subject to license tax in 2 or more localities and who is subject to multiple taxation because the localities use different measures, may apply to the Department of Taxation for a

determination as to the proper measure of purchases and gross receipts subject to license tax in each locality.

(3) The gross receipts of a business renting tangible personal property shall be attributed to the definite place of business from which the tangible personal property is rented or, if the property is not rented from any definite place of business, then the definite place of business at which the rental of such property is managed.

(4) The gross receipts from the performance of services shall be attributed to the definite place of business at which the services are performed or, if not performed at any definite place of business, then the definite place of business from which the services are directed or controlled.

(B) *Apportionment.* If the licensee has more than 1 definite place of business and it is impractical or impossible to determine to which definite place of business gross receipts should be attributed under the general rule (and the affected jurisdictions are unable to reach an apportionment agreement,) except as to circumstances set forth in VA Code § 58.1-3709, the gross receipts of the business shall be apportioned between the definite places of businesses on the basis of payroll. Gross receipts shall not be apportioned to a definite place of business unless some activities under the applicable general rule occurred at, or were controlled from, such definite place of business. Gross receipts attributable to a definite place of business in another jurisdiction shall not be attributed to the town solely because the other jurisdiction does not impose a tax on the gross receipts attributable to the definite place of business in such other jurisdiction.

(C) *Agreements.* The assessor may enter into agreements with any other political subdivision of Virginia concerning the manner in which gross receipts shall be apportioned among definite places of business. However, the sum of the gross receipts apportioned by the agreement shall not exceed the total gross receipts attributable to all of the definite places of business affected by the agreement. Upon

being notified by a taxpayer that its method of attributing gross receipts is fundamentally inconsistent with the method of 1 or more political subdivisions in which the taxpayer is licensed to engage in business and that the difference has, or is likely to, result in taxes on more than 100% of its gross receipts from all locations in the affected jurisdictions, the assessor shall make a good faith effort to reach an apportionment agreement with the other political subdivisions involved.

(Ord. passed 11-19-1996)

### § 33.073 LIMITATIONS AND EXTENSIONS.

(A) Where, before the expiration of the time prescribed for the assessment of any license tax imposed pursuant to this subchapter, both the assessing official and the taxpayer have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

(B) Notwithstanding VA Code § 58.1-3903, the assessing official shall assess the local license tax omitted because of fraud or failure to apply for a license for the current license year and the 6 preceding years.

(C) The period for collecting any local license tax shall not expire prior to the period specified in VA Code § 58.1-3940, 2 years after the date of assessment if the period for assessment has been extended pursuant to this subdivision, 2 years after the final determination of an appeal for which collection has been stayed pursuant to § 33.074(B) or (D), or 2 years after the final decision in a court application pursuant to VA Code § 58.1-3984 or similar law for which collection has been stayed, whichever is later. (Ord. passed 11-19-1996)

### § 33.074 APPEALS AND RULINGS.

(A) Any person assessed with a licensing tax under this subchapter as the result of an audit may apply within 90 days from the date of the assessment to the assessing official for a correction of the assessment. The application must be filed in good faith and sufficiently identify the taxpayer, audit period, remedy sought, each alleged error in the assessment, the grounds upon which the taxpayer relies, and any other facts relevant to the taxpayer's contention. The assessor may hold a conference with the taxpayer if requested by the taxpayer, or require submission of additional information and documents, further audit, or other evidence deemed necessary for a proper and equitable determination of the applications. The assessment shall be deemed prima facie correct. The assessor shall undertake a full review of the taxpayer's claims and issue a determination to the taxpayer setting forth its position. Every assessment pursuant to an audit shall be accompanied by a written explanation of the taxpayer's right to seek correction and the specific procedure to be followed in the Town of Clarksville (e.g., the name and address to which an application should be directed.)

(B) Provided an application is made within 90 days of an assessment, collection activity shall be suspended until a final determination is issued by the assessor, unless the assessor determines that collection would be jeopardized by delay or that the taxpayer has not responded to a request for relevant information after a reasonable time. Interest shall accrue in accordance with the provisions of § 33.071, but no further penalty shall be imposed while collection action is suspended. The term **JEOPARDIZED BY DELAY** includes a finding that the application is frivolous, or that a taxpayer desires:

- (1) To depart quickly from the town,
- (2) To remove his or her property therefrom,
- (3) To conceal himself or herself or his or her property therein, or

(4) To do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.

(C) Any person assessed with a license tax under this subchapter as a result of an audit may apply within 90 days of the determination by the assessing official on an application pursuant to division (A) above to the Tax Commissioner for a correction of such assessment. The Tax Commissioner shall issue a determination to the taxpayer within 90 days of receipt of the taxpayer's application, unless the taxpayer and the assessing official are notified that a longer period will be required. The application shall be treated as an application pursuant to VA Code § 58.1-1821, and the Tax Commissioner may issue an order correcting such assessment pursuant to VA Code § 58.1-1822. Following such an order, either the taxpayer or the assessing official may apply to the appropriate circuit court pursuant to VA Code § 58.1-3984. However, the burden shall be on the party making the application to show that the ruling of the Tax Commissioner is erroneous. Neither the Tax Commissioner nor the Department of Taxation shall be made a party to an application to correct an assessment merely because the Tax Commissioner has ruled on it.

(D) On receipt of a notice of intent to file an appeal to the Tax Commissioner under division (C) above, the assessing official shall further suspend collection activity until a final determination is issued by the Tax Commissioner, unless the assessor determines that collection would be jeopardized by delay or that the taxpayer has not responded to a request for relevant information after a reasonable time. Interest shall accrue in accordance with the provisions of § 33.071(C), but no further penalty shall be imposed while collection action is suspended. The term **JEOPARDIZED BY DELAY** shall have the same meaning as set forth in division (B) above.

(E) Any taxpayer may request a written ruling regarding the application of the tax to a specific situation from the assessor. Any person requesting such a ruling must provide all the relevant facts for the situation and may present a rationale for the basis of an interpretation of the law most favorable to the taxpayer. Any misrepresentation or change in the applicable law or the factual situation as presented in the ruling request shall invalidate any such ruling issued. A written ruling may be revoked or amended prospectively if:

(1) There is a change in the law, a court decision, or

(2) The assessor notifies the taxpayer of a change in the policy or interpretation upon which the ruling was based. However, any person who acts on a written ruling which later becomes invalid shall be deemed to have acted in good faith during the period in which such ruling was in effect.

(Ord. passed 11-19-1996)

### § 33.075 RECORDKEEPING AND AUDITS.

Every person who is assessable with a license tax shall keep sufficient records to enable the assessor to verify the correctness of the tax paid for the license years assessable and to enable the assessor to ascertain what is the correct amount of tax that was assessable for each of those years. All such records, books of accounts and other information shall be open to inspection and examination by the assessor in order to allow the assessor to establish whether a particular receipt is directly attributable to the taxable privilege exercised within the town. The assessor shall provide the taxpayer with the option to conduct the audit in the taxpayer's local business office, if the records are maintained there. In the event the records are maintained outside the town, copies of the appropriate books and records shall be sent to the assessor's office upon demand.

(Ord. passed 11-19-1996)

### § 33.076 EXCLUSIONS AND DEDUCTIONS FROM GROSS RECEIPTS.

(A) *General rule.* Gross receipts for license tax purposes shall not include any amount not derived from the exercise of the licensed privilege to engage in a business or profession in the ordinary course of business or profession.

(B) *Items to be excluded.* The following items shall be excluded from gross receipts:

(1) Amounts received and paid to the United States, the Commonwealth or any county, city or town for the Virginia retail sales or use tax, or for any local sales tax or any local excise tax on cigarettes, for any federal or state excise taxes on motor fuels.

(2) Any amount representing the liquidation of a debt or conversion of another asset to the extent that the amount is attributable to a transaction previously taxed (e.g., the factoring of accounts receivable created by sales which have been included in taxable receipts even though the creation of such debt and factoring are a regular part of its business.)

(3) Any amount representing returns and allowances granted by the business to its customer.

(4) Receipts which are the proceeds of a loan transaction in which the licensee is the obligor.

(5) Receipts representing the return of principal of a loan transaction in which the licensee is the creditor, or the return of principal or basis upon the sale of a capital asset.

(6) Rebates and discounts taken or received on account of purchases by the licensee. A rebate or other incentive offered to induce the recipient to purchase certain goods or services from a person other than the offeror, and which the recipient assigns to the licensee in consideration of the sale of goods and services shall not be

considered a rebate or discount to the licensee, but shall be included in the licensee's gross receipts together with any handling or other fees related to the incentive.

(7) Withdrawals from inventory for purposes other than sale or distribution and for which no consideration is received and the occasional sale or exchange of assets other than inventory, whether or not a gain or loss is recognized for federal income tax purposes.

(8) Investment income not directly related to the privilege exercised by a licensable business not classified as rendering financial services. This exclusion shall apply to interest on bank accounts of the business, and to interest, dividends and other income derived from the investment of its own funds in securities and other types of investments unrelated to the licensed privilege. This exclusion shall not apply to interest, late fees and similar income attributable to an installment sale or other transaction that occurred in the regular course of business.

(C) *Items to be deductible.* The following shall be deducted from gross receipts or gross purchases that would otherwise be taxable:

(1) Any amount paid for computer hardware and software that are sold to a United States federal or state government entity provided that such property was purchased within 2 years of the sale to said entity by the original purchaser who shall have been contractually obligated at the time of purchase to resell such property to a state or federal government entity. This deduction shall not occur until the time of resale and shall apply to only the original cost of the property and not to its resale price, and the deduction shall not apply to any of the tangible personal property which was the subject of the original resale contract if it is not resold to a state or federal government entity in accordance with the original contract obligation.

(2) Any receipts attributable to business conducted in another state or foreign country in which the taxpayer is liable for an income or other tax based upon income.

(Ord. passed 11-19-1996)

### § 33.077 LICENSE FEE AND TAX.

Every person or business subject to licensure under the ordinance shall be assessed and required to pay annually:

(A) A fee for the issuance of such license in the amount of \$ 30; and

(B) In addition to the license fee specified in division (A) and except as may be otherwise provided in VA Code § 58.1-3712, § 58.1-3712.1 and § 58.1-3713, every such person or business shall be and required to pay annually a license tax on all the gross receipts persons includable as provided in this subchapter at a rate set forth the class of enterprise listed:

(1) For contractors and persons constructing for their own account for sale, \$.16 per \$100 of gross receipts up to \$100,000 and \$.12 per \$100 of gross receipts above \$100,000;

(2) For retailers including restaurants, \$.15 per \$100 of gross receipts;

(3) For financial services, \$.27 per \$100 of gross receipts;

(4) For real estate and professional services, \$.32 per \$100 of gross receipts;

(5) For every hotel, motel, boarding house, lodging house, inn, motor court or tourist home, and bed & breakfasts, who furnish lodging or food to travelers for compensation:

(a) One to 5 rooms, \$20 per year;

(b) Six to 7 rooms, \$30 per year;

(c) Eight or more rooms, \$.32 per \$100 of gross receipts;

(6) For repair services, \$.22 per \$100 of gross receipts;

(7) For personal and business services, \$.17 per \$100 of gross receipts; and all other businesses and occupations not specifically listed or exempted in this subchapter or otherwise by law, \$.22 per \$100 of gross receipts;

(8) For wholesalers, \$.05 per \$100 of purchases (see VA Code § 58.1-3716 for limitations);

(9) For carnivals, circuses and speedways, \$125 per day for each performance held in the town (see VA Code § 58.1-3728 for limitation);

(10) For fortune tellers, clairvoyants and practitioners of palmistry, \$2,000 per year;

(11) For massage parlors, \$500 per year;

(12) For itinerant merchants or peddlers, \$500 per year. Such license shall be valid for a period of 1 year. Peddlers of meat, milk, butter, eggs poultry, fish, seafood, game, vegetables, fruit or other family supplies of a perishable nature, not grown or produces by the peddler, for each vehicle, \$50 per year (see limitation in VA Code § 58.1-3717);

(13) For photographers without a definite place of business, \$10 per year; every photographer maintaining a definite place of business in the town shall be classified as a personal service and shall pay the license tax set forth for a personal service (see limitation in VA Code § 58.1-3727);

(14) For permanent coliseums, arenas or auditoriums having a maximum capacity in excess of 10,000 persons, open to the public, \$1,000 per year (see limitation in VA Code § 58.1-3729);

(15) For savings and loan associations and credit unions, \$50 per year;

(16) For direct sellers as defined in VA Code § 58.1-3719.1 with total annual sales in excess of \$4,000, \$.20 per \$100 of total annual retail sales or \$.05 per \$100 of total annual wholesale sales, whichever is applicable;

(17) For amusement machine operators with 10 or more coin-operated amusement machines, \$200 per year; operators with 3 to 10 coin-operated amusement machines, \$100 per year. (Ord. passed 11-19-1996)

### ***PERSONAL PROPERTY TAX RELIEF***

#### **§ 33.085 PURPOSE; DEFINITIONS; RELATION TO OTHER ORDINANCES.**

(A) The purpose of this subchapter is to provide for the implementation of the changes to PPTRA (the Personal Property Tax Relief Act of 1998, VA Code §§ 58.1-3523 *et seq.*, as amended) effected by legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the General Assembly of Virginia.

(B) Terms used in this subchapter that have defined meanings set forth in PPTRA shall have the same meanings as set forth in VA Code § 58.1-3523, as amended.

(C) To the extent that the provisions of this subchapter conflict with any prior ordinance or provision of this town code, this subchapter shall control.

(Ord. passed 6-20-2006)

**§ 33.086 METHOD OF COMPUTING AND REFLECTING TAX RELIEF.**

(A) For tax years commencing in 2006, the town adopts the provisions of Item 503.E of the 2005 Appropriations Act, providing for the computation of tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due but for PPTRA and the reporting of such specific dollar relief on the tax bill.

(B) The Town Council shall, as part of the annual budget adopted pursuant to VA Code Title 15.2, Chapter 25, set the rate of tax relief at such a level that it is anticipated fully to exhaust PPTRA relief funds provided to the town by the commonwealth.

(C) Personal property tax bills shall set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the general manner in which relief is allocated.

(Ord. passed 6-20-2006)

**§ 33.087 ALLOCATION OF RELIEF AMONG TAXPAYERS.**

(A) Allocation of PPTRA relief shall be provided in accordance with the general provisions of this section, as implemented by the specific provisions of the town's annual budget relating to PPTRA relief.

(B) Relief with respect to qualifying vehicles shall be provided at a rate, applied to the first \$20,000 in value of each such qualifying vehicle that is estimated fully to use all available state PPTRA relief. The rate shall be established annually as a part of the adopted budget for the town.

(Ord. passed 6-20-2006)

**§ 33.999 PENALTY.**

(A) For any violation of this chapter for which there is not already a penalty, § 10.99 shall apply.

(B) (1) Any person willfully failing or refusing to file a return as required under §§ 33.015 *et seq.* shall, upon conviction thereof, be guilty of a Class 1 misdemeanor except that any person failing to file such a return shall be guilty of a Class 3 misdemeanor if the amount of tax lawfully assessed in connection with the return is \$1,000 or less. Any person violating or failing to comply with any other provision of this ordinance shall be guilty of a Class 1 misdemeanor.

(2) Except as provided in division (B)(1), any corporate or partnership officer, as defined in VA Code § 58.1-3906, or any other person required to collect, account for, or pay over the meals tax imposed under this ordinance, who willfully fails to collect or truthfully account for or pay over such tax, or who willfully evades or attempts to evade such tax or payment thereof, shall, in addition to any other penalties imposed by law, be guilty of a Class 1 misdemeanor.

(3) Each violation of or failure to comply with §§ 33.015 *et seq.* shall constitute a separate offense. Conviction of any such violation shall not relieve any person from the payment, collection or remittance of the tax as provided in §§ 33.015 *et seq.*  
(Ord. passed - -)

**APPENDIX A*****GUIDELINES FOR APPLICATION OF MEALS (FOOD AND BEVERAGE) TAX\****

The Meals, or Food and Beverage, Tax was not intended to apply to groceries. But, it does recognize that some grocery stores and convenience stores include prepared food operations. The 1999 General Assembly modified State Code sections 58.1-3833 and 58.1-3840 to prohibit imposition of a tax on some foods. These sections were further modified in the 2000 General Assembly (see the following underlined additions) to provide that the tax may not be imposed: “...Notwithstanding any other provision of this section upon alcoholic beverages sold in factory sealed containers and purchased for off-premises consumption or food purchased for human consumption as “food” is defined in the Food Stamp Act of 1977, 7 U.S.C. § 2012, as amended, and federal regulations adopted pursuant to that act, except, for the following items: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and non-factory sealed beverages.”

The 2000 amendment also eliminated from State Code section 58.1-3833 (A.), the provisions which pertain specifically to counties that “...the food and beverage tax levied on meals sold by grocery store delicatessens and convenience stores shall be limited to prepared sandwiches and single meal platters.”

“Food purchased for human consumption,” means food for home consumption by humans, as defined under the Food Stamp Act of 1977, 7 U.S.C. § 2012. The definition includes most staple grocery food items and cold prepared foods packaged for home consumption. The tax is to be imposed on the purchaser of food and beverages served, sold, or delivered from a food establishment, whether prepared in such food establishment or not and whether consumed on the premises or not or furnished by a caterer.

Many food items prepared by restaurant, cafeteria, fast food chain, delicatessen and in many convenience stores would be subject to the food and beverage tax. Food sales by the other vendors are presumed to be taxable including the following: caterers, concession vendors, theme parks, sports arenas, stadiums, fair and carnival vendors, gift shops, hamburger and hot dog stands, honor snack vendors, ice cream stands and trucks, mobile food vendors, movie theaters and newsstands.

**THE TAX APPLIES TO:****On-Premise:**

- All hot or cold foods and beverages inclusive of factory-sealed beverages, unless specifically exempt.

**Off-Premise:**

- All sandwiches, hot or cold.
- All hot foods.
- All non-factory sealed beverages, fountain drinks, hot or cold coffee or chocolate, milkshakes, floats, Slurpees, Icees, or similar frozen ice drinks regardless of whether it has a lid.
- Ice cream or frozen yogurt in a cone, dish or single serving sized open container sold by an ice cream type store or food establishment.
- Frozen or chilled factory packaged, single serving sandwiches, burritos, and the like, marketed and sold in a food establishment that provides a heating device to render the item palatable.
- Salads, commonly referred to as Chef, Cobb, or other similar garden style salads, that are packaged or prepared in a manner similar to those provided in a restaurant or purchased in a grocery delicatessen or convenience store and packaged in containers affixed with lids or tops ready for immediate consumption.

**THE TAX IS NOT CONSIDERED TO APPLY TO:**

- A frozen TV dinner.
- Garden type salads in factory sealed packages that are considered to be for additional home preparation. These salads are usually sold in the produce section of grocery stores in factory sealed, stay-crisp style bags, and usually require additional preparation before consumption.
- Salads, such as potato, macaroni, chicken salad or coleslaw, sold by the pound and not for immediate consumption on premises. These salads are commonly sold in the grocery delicatessens in containers with lids.
- Frozen seafood, sold by the pound in grocery stores that provide employee operated steam cooking at no additional charge and when the item is not to be consumed on premise.
- Ice cream or frozen yogurt in factory packaged or bulk packed containers sold at a store or by a street or ice cream truck vendor.
- Alcoholic and non-alcoholic beverages, in factory sealed containers, sold for off-premise consumption.

**Tips** are not taxable **unless**:

1. The seller keeps part or all of a tip.
2. The seller adds a specific amount or percentage to the gross price of the food and beverage requires the customer to pay this amount.

Example: Some restaurants advertise on their menus that a 15% gratuity is automatically added for parties of 8 or more. This percentage is **TAXABLE**.

**Coupons**

- a. Two for one meal/food purchases or coupons that offer a percentage or a certain dollar amount off a meal are taxed based on the amount actually paid by the customer.
- b. "Entertainer coupons" and store coupons do not possess a currency exchange value. Therefore, tax is based on the cash price actually paid by the customer.
- c. Manufacturer coupons do possess a redemption factor and the establishment is compensated for coupon acceptance. The meals tax is applied to the whole, standard, non-discounted price that would have been paid for the two items.

\*NOTE: These guidelines were developed by the Virginia Municipal League, the Virginia Association of Counties and the Commissioners of Revenue Association of Virginia in conjunction with various food industry groups to provide guidance regarding what items are subject to the meals or food and beverage tax.

(Ord. passed - -)

**APPENDIX B****EXAMPLES OF FOOD AND BEVERAGE TAXABLE/NONTAXABLE  
ITEMS FOR SPECIFIC BUSINESSES**

**Note:** The burden shall be upon the seller of the food and beverage to maintain records detailing taxable receipts and nontaxable receipts.

**Grocery Store/Supermarket/Convenience Store**

The majority of items sold by a grocery or convenience store are not taxed. The tax applies to the sale of prepared food and beverage items from a delicatessen section operated within the grocery and convenience stores.

**Taxable Items:**

- All sandwiches (hot or cold), all hot foods, hot dogs, salad bar items sold from a salad bar, single serving salads, non-factory sealed beverages, fountain beverages, a cup of hot coffee or hot chocolate.
- Frozen or chilled factory packaged, single serving sandwiches, burritos, and the like, sold in an establishment that provides a heating device to render the item palatable, are meal taxable.

**Nontaxable Items:**

- Include but are not limited to factory sealed beverages such as beer and wine (for off-premise consumption), factory sealed soft drinks and bottled water.
- Meats and seafood, sold by the pound, that provide employee operated steam cooking at no additional charge, is a non-meal taxable item.
- Single and bulk servings of fruit.
- Cakes, doughnuts, brownies, rolls, muffins, loose or prepackaged cookies, pastries, chips and the like.
- Foods that are cooked and then chilled in accordance with health and food handling regulations, but packaged for home consumption.

**Bakery****Taxable Items:**

- Non-factory sealed beverages. All sandwiches (hot or cold).
- Single-serving cake, pie, doughnuts and the like sold for on-premise consumption.

**Nontaxable Items:**

- Factory sealed soft drinks and bottled water.
- Cakes, doughnuts, brownies, rolls, muffins, pastries, loose or prepackaged cookies, chips and the like, sold for off-premise consumption.
- Whole or half pies and cakes and non-food items.

**Buffets**

**Taxable Items:** All food and beverage items, all foods available for consumption sold at one price.

**Nontaxable Items:** Whole or half pies and cakes, non-food items, and factory-sealed beverages sold for a separate price.

**Caterers**

Taxable Items: All catering services furnished on the premises of another are taxable. **Note**: All charges for a catering service are taxable.

**Delicatessen**

Taxable Items: All sandwiches (hot or cold), salad bar items sold from a salad bar and soups.

Nontaxable Items: Sliced meats/cheese by the pound, salads (potato salad, macaroni salad) by the pound, party/gift baskets that include meats/cheese by the pound, party trays, crackers, prepackaged chips, cookies and the like.

**Fast Food Chains/Restaurants**

Taxable Items: All food and beverage items for on premise consumption, hot food items, sandwiches and salads packaged for off premise consumption, ice cream or frozen yogurt in a cone or container enabling immediate or off premise consumption.

Nontaxable Items: Non-food items, candy, gum, whole or half pies and cakes, prepackaged chips or cookies.

**Take Out / Delivery Restaurants**

Taxable Items: All hot food, sandwiches, salads packaged for off premise consumption and non-factory sealed beverage items. Cooked food types that are combined with other food products and sold as a warm or hot meal or “warm or hot home meal replacement” package.

Nontaxable Items: Foods that are cooked and then chilled in accordance with health and food handling regulations, but packaged for home consumption.

**Ice Cream/Frozen Yogurt Shops**

Taxable Items: Ice cream or frozen yogurt in a cone, dish or single serving sized open container. Milkshakes, floats, sandwiches, non-factory sealed beverages.

Nontaxable Items: Ice cream or similar frozen products in factory packaged or bulk packed containers, cakes; cookies, rolls, factory sealed beverages, nuts, syrup, and regular loaves of bread.

**Movie Theaters/Theme Parks /Sporting Arenas**

Taxable Items: All sandwiches, pizza, nachos, popcorn, beverages, cup of coffee, hot chocolate, ice cream, candy, gum.

Nontaxable Items: Non-food items.

(Ord. passed - -)

<i>Food and Food Products Defined with Examples</i>	<i>Reduced State Sales Tax</i>	<i>Meal and Beverage Taxable</i>
<b>Bakery Foods</b>		
<b>Factory or store packaged for off-premise consumption</b>	x	
Cakes - whole/half	x	
Pies - whole/half	x	
Bagels, bread	x	
Cookies and crackers	x	
Doughnuts	x	
Pastries	x	
<b>Non-packaged items served for on-premise consumption</b>		x
Slice of cake or pie		x
Doughnuts served and eaten on premise		x
<b>Beverages</b>		
<b>Factory sealed containers or bottles</b>		
Beer and wines sold for off-premise consumption		
Beer and wines sold in bars and restaurants for on-premise consumption		x
Bottled water, soda, tea and coffee drinks for on-premise consumption	x	x
Bottled water, soda, teas and coffee drinks for off-premise consumption	x	
<b>Non-Factory sealed containers (State sales tax column reflects containers with lids)</b>		
Fountain drinks	x	x
Coffee, hot, in a cup		x
Slurpees, Ices	x	x
Hot chocolate in a cup		x
<b>Catering services furnished on premises of another . All catering services are taxable</b>		x
<b>Foods and beverages prepared for on-premise consumption at</b>		
Delicatessens and deli counters with seating facilities		x
Fast food establishments with seating facilities		x

## Clarksville - Administration

<i>Food and Food Products Defined with Examples</i>	<i>Reduced State Sales Tax</i>	<i>Meal and Beverage Taxable</i>
<b>Foods and beverages prepared for on-premise consumption at</b>		
Festivals		x
Movie theaters		x
Sporting arenas		x
Restaurants		x
<b>Fruits</b>		
Singular, in bulk or sliced in a container for off-premise consumption	x	
<b>Hot or cooked food types</b>		
Combined with other food products and sold warm or hot as a meal replacement		x
Chilled after cooking and packaged for home consumption	x	
<b>Ice cream and frozen yogurts</b>		
Factory or bulk packaged or factory wrapped	x	
In a cone or container for immediate or off-premise consumption		x
Blizzards or McFlurries		x
Milkshakes		x
Ice cream floats		x
Slurpees or Icees		x
<b>On-Premise foods - All types hot or cold</b>		x
<b>Miscellaneous</b>		
Cold deli trays and party platters including food items sold by the pound	x	
Food, fruit and gift baskets (not containing alcoholic beverages)	x	
Ice	x	
<b>Movie Theaters, Sporting Arenas, Festivals: All food items</b>		x
Nonalcoholic cocktail mixes	x	
<b>Sandwiches (hot or cold) - All types</b>	x	x
<b>Sandwiches, burritos, and other similar single serving frozen or chilled food items sold in an establishment with a customer operated heating device to render the item palatable</b>	x	x

<i>Food and Food Products Defined with Examples</i>	<i>Reduced State Sales Tax</i>	<i>Meal and Beverage Taxable</i>
<b>Salad bar items</b>		
Salad bar items sold from a salad bar	x	x
Prepackaged single serving salads	x	x
Salads factory packaged for off premise consumption	x	
Salads sold by the pound (potato, macaroni, cold slaw)	x	
<b>Seafood sold by the pound</b> cooked by an employee-operated steam cooker at no additional charge	x	
<b>Snack foods: (for off-premise consumption)</b>		
Beef jerky	x	
Breath mints	x	
Candy, candy and chocolate coated products and other confectionary	x	
Chewing gum	x	
Extruded snacks such as cheese balls, curls, filled snacks, puffs and twists	x	
Fruit flavored snacks (fruit roll-ups)	x	
Fabricated snacks such as food bars or squares, grain cakes and shoestring potato sticks	x	
Granola bars	x	
Popcorn (packaged for home consumption)	x	
Potato chips (factory packed)	x	

(Ord. passed - -)

