

**ORDINANCE NO. O-2017-002**

O-2017-002 amends and re-ordains Article IV Meals Tax, Section 7-400. Imposition of tax; amount, for the purpose of increasing the Meals Tax from 4% to 6% as follows:

Section 7-400. Imposition of tax; amount.

There is hereby imposed and levied by the Town on each person a tax at the rate of 4% 6% 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. Said tax shall be in addition to any sales and use taxes imposed by the Commonwealth of Virginia or the County of Caroline, but shall apply in lieu of the tax on prepared food and beverages or any similar tax imposed by the County of Caroline.

Adopted this 1<sup>st</sup> day of June, 2017  
By the Town Council of Bowling Green, Virginia

  
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 Honorable Jason E. Satterwhite, Mayor

  
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 Melissa Lewis, Clerk of the Council

Approved this 1<sup>st</sup> day of June, 2017  
By the Town Council of Bowling Green, Virginia

  
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 Honorable Jason E. Satterwhite, Mayor