

PROPOSED 2016 BALLOT QUESTION

70%/30% Revenue Split:

For the purpose of reducing dependence on real estate taxes, shall the Board of Supervisors of Fairfax County, Virginia, be authorized to levy a tax on prepared food and beverages, otherwise known as a meals tax, as allowed by Virginia Code § 58.1-3833, at a rate not to exceed four percent of the amount charged for prepared food and beverages (which, based upon state law, is applicable only to sales outside of the town of Clifton, and towns of Herndon and Vienna that have already implemented a meals tax)? The revenues generated by such tax shall be dedicated to the following purposes:

1. 70 percent of the revenues to Fairfax County Public Schools.
2. 30 percent of the revenues to County services, capital improvements and property tax relief.

50%/50% Revenue Split:

For the purpose of reducing dependence on real estate taxes, shall the Board of Supervisors of Fairfax County, Virginia, be authorized to levy a tax on prepared food and beverages, otherwise known as a meals tax, as allowed by Virginia Code § 58.1-3833, at a rate not to exceed four percent of the amount charged for prepared food and beverages (which, based upon state law, is applicable only to sales outside of the town of Clifton, and towns of Herndon and Vienna that have already implemented a meals tax)? The revenues generated by such tax shall be dedicated to the following purposes:

1. 50 percent of the revenues to Fairfax County Public Schools.
2. 50 percent of the revenues to County services, capital improvements and property tax relief.

OTHER VIRGINIA MEALS TAX QUESTIONS:

Henrico County – Approved in 2013:

For the purpose of funding the operational needs and capital projects of the Henrico County Public Schools, shall the County of Henrico, Virginia, be authorized, pursuant to Section 58.1-3833 of the Code of Virginia of 1950, as amended, to levy a tax on prepared food and beverages, otherwise known as a meals tax, in the County of Henrico, Virginia, equal to four percent (4%) of the amount charged for the prepared food and beverages?

Middlesex County – Approved in 2013:

"Should the Board of Supervisors levy a Food and Beverage Tax within Middlesex County, Virginia". The revenues collected from the tax shall be designated and spent as follows: 1. One-half of such revenue shall be designated for general fund revenue and expenditures for fire, rescue and emergency services within the locality. 2. One-half of such revenue shall be designated and spent solely for the design, construction, improvement, acquisition, and debt service for such expenses on debt incurred after June 30, 2014, for development of capital facilities and costs related to capital projects within the locality.

Halifax County – Approved in 2011:

Shall Halifax County be authorized to levy a tax on food and beverages sold, for human consumption, by restaurants in the County, in an amount not to exceed four percent (4%) of the amount charged for such food and beverages?

Louisa County – Approved in 2011:

Shall the Louisa County Board of Supervisors be empowered to support and fund capital improvements to public safety and/or education by levy of a tax upon food and beverages sold, for human consumption, by a restaurant as defined in Subdivision 9 of Section 35.1-1 of the Code of Virginia?

Bath County – Approved in 2009:

Should Bath County enact an ordinance to levy a tax on food and beverages sold, for human consumption, by a restaurant, in the amount of 4% of the amount charged for such food and beverages excluding therefrom sales through vending machines, by boarding houses, employee cafeterias, non-profit cafeterias, and other non-profit organizations?

King William County – Approved in 2008:

For the purpose of reducing dependence on the real estate tax, shall the Board of Supervisors be authorized, pursuant to VA. Code § 58.1-3833, to implement a meals tax in King William County equal to four percent (4%) of the amount charged for the meal (applicable only to sales outside of the town of West Point which already has a meals tax) with the tax collected to be used to offset the costs of law enforcement, fire and emergency services, public education, and capital improvement expenditures, including debt service?

Dickenson County – Failed in 2014:

For the purpose of reducing dependence on the real estate tax, shall the Board of Supervisors be authorized, pursuant to Virginia Code § 58.1-3833, to implement tax on food and beverages, sold for human consumption, by a restaurant as defined in subdivision 9 of Virginia Code ? 35.1- 1, said tax being equal to four percent (4%) of the amount charged for the meal?

Chesterfield County – Failed in 2013:

For the sole purposes of funding capital projects which further the public safety and public education needs of Chesterfield County and the Chesterfield County Public Schools, shall the County of Chesterfield, Virginia be authorized to levy a tax on prepared food and beverages, otherwise known as a meals tax, in the County of Chesterfield, Virginia, in an amount not greater than four percent (4%) of the amount charged for the prepared food and beverages?

Campbell County – Failed in 2012:

Shall the Campbell County Board of Supervisors be authorized to implement a Meals Tax on prepared food and beverages sold outside the limits of the Towns of Altavista and Brookneal in an amount not to exceed 4%?

Fairfax County – Failed in 1992:

Shall Fairfax County, Virginia, be authorized to levy a tax, in accordance with Virginia Code Section 58.1-3833, on foods and beverages sold for human consumption by restaurants and on prepared foods sold ready for human consumption by grocery stores and convenience stores?

