

MEALS TAXES IN NORTHERN VIRGINIA

Local Jurisdiction	Year Enacted	Requirements for Levying the Meals Tax	Current Rate	Collector's Commission/Discount	Designated for Specific Purpose
Arlington	1991	Exempted from referendum requirement. Adopted by unanimous vote.	4.0%	None	No
Alexandria	1975	Has authority to levy without referendum	4.0%	None	No
Fairfax City	1985	Has authority to levy without referendum	4.0%	3.0%	No
Falls Church	1977	Has authority to levy without referendum	4.0%	2.0%	No
Herndon	2003	Has authority to levy without referendum	2.5%	6.0%	1.5% rate to General Fund / 1% rate to CIP & Economic Development
Manassas City	1988	Has authority to levy without referendum	4.0%	3.0%	No
Manassas Park	at least since 1995	Has authority to levy without referendum	4.0%	2.0%	No
Vienna	1989	Has authority to levy without referendum	3.0%	3.0%	Debt Service
Fairfax County	Not levied	Referendum required. Referendum failed in 1992	--	--	--
Loudoun	Not levied	Referendum required. Referendums failed in 1992, 1998 and 2008	--	--	The 2008 referendum would have been used for school construction
Prince William	Not levied	Referendum required. Referendum failed in 1995	--	--	--