

Commonwealth of Virginia
 STATE BOARD OF ELECTIONS
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 Richmond, Virginia 23219
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 REV 2/14/12 by SBE
 2012 & 2013 results and footnotes
 added by Fairfax County DMB

RESULTS OF REFERENDA ON COUNTY FOOD AND BEVERAGE TAX
 Virginia Counties

Section 58.1-3833 of the *Code of Virginia*, effective July 1, 1988, requires counties which did not already have a food and beverage tax but wish to impose one, to adopt an ordinance imposing the tax (which may not exceed four percent of the amount charged for food and beverages sold for human consumption on premises) and to submit the ordinance to referendum for voter approval before the tax can be implemented. The counties of Arlington, Roanoke and Rockbridge, Frederick and Montgomery are exempted from the referendum requirement provided a public hearing is held and any ordinance is unanimously adopted.

The following tabulation sets forth, from the records on file with the State Board of Elections, the results of local referenda in counties on the **County Food and Beverage Tax**. Should more than one such election be held in any county, only the results of the most recent election will be given.

COUNTIES	Tax Permitted		Elections on County Food & Beverage Tax		
	YES	NO	FOR	AGAINST	YEAR
Accomack		X	2,240	7,447	2006
Albemarle	X		12,006	11,694	1997
Alleghany	X		1,948	1,041	1995
Amelia					
Amherst	X		4,868	3,494	1989
Appomattox					
Arlington*	X				
Augusta	X		11,557	8,606	1992
Bath	X		922	830	2009
Bedford	X		5,691	5,254	1997
Bland	X		1,006	942	1996
Botetourt	X		5,931	1,701	1989
Brunswick		X	2,753	4,608	2012
Buchanan					
Buckingham		X	2,210	4,835	2012
Campbell		X	9,026	14,175	2012
Caroline	X		827	284	1989
Carroll	X		5,235	4,148	1992

* Exempted from referendum requirement by the Code of Virginia.

Tax Permitted			Elections on County Food & Beverage Tax		
COUNTIES	YES	NO	FOR	AGAINST	YEAR
Charles City					
Charlotte					
Chesterfield		X	45,310	57,904	2013
Clarke					
Craig	X		1,170	825	1997
Culpeper		X	6,956	11,588	2008
Cumberland	X		2,835	1,147	2004
Dickenson		X	697	3,454	1997
Dinwiddie	X		942	527	1992
Essex					
Fairfax		X	43,560	59,270	1992
Fauquier		X	10,032	22,800	2008
Floyd					
Fluvanna					
Franklin	X		4,024	2,852	1990
Frederick*	X				
Giles		X	1,467	3,296	2005
Gloucester	X		7,035	4,332	1996
Goochland					
Grayson					
Greene	X		479	360	1993
Greensville	X		1,576	1,090	1994
Halifax	X		5,709	4,066	2011
Hanover		X	19,550	28,097	2004
Henrico	X		52,628	49,646	2013
Henry	X		6,502	3,734	1998
Highland					
Isle of Wight	X		8,323	7,187	2004
James City	X		7,348	5,096	1988
King and Queen					

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Tax Permitted			Elections on County Food & Beverage Tax		
COUNTIES	YES	NO	FOR	AGAINST	YEAR
King George	X		1,577	1,017	1990
King William	X		3,939	3,894	2008
Lancaster		X	1,028	3,910	1992
Lee					
Loudoun		X	41,084	92,056	2008
Louisa	X		4,352	4,232	2011
Lunenburg					
Madison	X		1,600	1,069	1997
Mathews					
Mecklenburg		X	2,246	5,498	2000
Middlesex	X		2,130	1,686	2013
Montgomery*	X				
Nelson	X		2,938	1,476	1995
New Kent	X		4,874	2,944	2004
Northampton	X		1,631	1,060	2002
Northumberland					
Nottoway		X	935	1,226	1990
Orange	X		3,564	2,497	2001
Page	X		2,833	2,797	1991
Patrick		X	1,804	2,909	2009
Pittsylvania	X		7,892	6,563	2007
Powhatan					
Prince Edward					
Prince George	X		628	253	1998
Prince William		X	10,991	20,805	1995
Pulaski	X		5,055	5,033	1988
Rappahannock	X		1,176	913	1998
Richmond					
Roanoke*	X				
Rockbridge*	X				
Rockingham	X		11,350	9,483	2009

* Exempted from referendum requirement by the Code of Virginia.

Tax Permitted			Elections on County Food & Beverage Tax		
COUNTIES	YES	NO	FOR	AGAINST	YEAR
Russell					
Scott					
Shenandoah		X	1,181	1,412	1997
Smyth		X	3,212	8,133	2008
Southampton	X		2,307	2,236	2009
Spotsylvania	X		8,213	7,849	1988
Stafford	X		3,283	1,621	1989
Surry					
Sussex		X	1,055	1,754	2009
Tazewell		X	2,683	10,413	2000
Warren	X		2,045	1,940	2003
Washington		X	4,474	10,688	2000
Westmoreland					
Wise					
Wythe	X		3,660	2,077	1989
York	X		Not available	Not available	1990

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