

**Resolution to Request the Fairfax County Circuit Court to Order a Referendum on the Question of Whether the Board of Supervisors of Fairfax County, Virginia, Shall Be Authorized to Levy a County Food and Beverage Tax**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on June \_\_, 2016, at which meeting a quorum was present and voting, the following resolution was adopted:

**WHEREAS**, the local tax structure in Virginia has become outdated, lacking the diversification necessary to fund local core services and needs, thereby requiring the consideration of additional local options to broaden the revenue base and reduce dependency on real property taxes; and

**WHEREAS**, almost 90% of Fairfax County non-property tax revenues are capped, limited, or controlled by the state, preventing the Board of Supervisors from structuring the local tax base to reflect the local economy and the needs of the County's residents; and

**WHEREAS**, the Board of Supervisors' Legislative Program has long included support for state legislation that would give the Board of Supervisors additional authority to raise revenue, in order to broaden and modernize the County's revenue base and appropriately reflect changes to the economy in the 21<sup>st</sup> century; and

**WHEREAS**, the General Assembly, over numerous sessions, has repeatedly rejected legislation that would provide localities with additional revenue options; and

**WHEREAS**, Virginia Code § 58.1-3833 authorizes any county to levy a tax on prepared food and beverages, otherwise known as a meals tax, if the tax is approved in a referendum within the county; and

**WHEREAS**, a meals tax would further diversify the County's revenue base by increasing the current revenue sources to include non-County residents such as tourists, commuters, and travelers who dine out in the County; and

**WHEREAS**, the Board of Supervisors has decided that the question should be put directly to the voters of the County in a referendum, so that the voters may decide whether the Board should be authorized to levy such a tax; and

**WHEREAS**, Virginia Code §§ 58.1-3833 and 24.2-684 provide the Fairfax County Circuit Court with the authority to issue an order for the conduct of a referendum on the question of whether the Board of Supervisors should be authorized to levy a meals tax; now, therefore,

**BE IT RESOLVED** by the Board of Supervisors of Fairfax County, Virginia:

**Section 1.** That, pursuant to Va. Code Ann. § 58.1-3833(A), the Circuit Court of Fairfax County, Virginia, is hereby requested to order a referendum on November 8, 2016, on the question of whether [**insert ballot question here**].

**Section 2.** The County Attorney is hereby directed to provide the Fairfax County Circuit Court with certified copies of this Resolution and to petition the Fairfax County Circuit Court for an order to conduct such a referendum as a special election in conjunction with the general election on November 8, 2016.

**Section 3.** The members, officers, legal counsel, agents, and employees of the Board and the County are hereby authorized and directed to do all acts and things required of them under Virginia law to ensure that the referendum will be held as a special election in conjunction with the general election on November 8, 2016.

Given under my hand on this \_\_\_\_\_ day of June 2016.

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Catherine A. Chianese  
Clerk to the Board of Supervisors  
County of Fairfax, Virginia