

Response to Questions on the FY 2011 Budget

Request By: Supervisor Frey

Question: Please provide a summary of all tax referenda in Virginia for the last 10 years.

Response: Information regarding meals tax referenda and an election to increase the Sales Tax in Northern Virginia is shown below.

Restaurant Meals Tax

Attached is information from the State Board of Elections regarding the results of referenda on county food and beverage taxes since 1988. The table has been annotated for those localities that have received authority to implement a meals tax without holding a referendum provided a public hearing is held and any ordinance is unanimously adopted. In 2004, legislation was introduced to exempt Fairfax County from the voter referendum requirement. The legislation was passed by the Senate but failed in the House.

The attached chart shows only the results of the most recently held election. Several counties have had multiple referenda for the meals tax and that information is shown below. All counties that are permitted to levy the meals tax have done so.

Localities with Multiple Meals Tax Referenda (Election Year and Results)			
Culpeper	2005 no	2006 no	2008 no
Cumberland	1997 no	2000 no	2004 yes
Middlesex	1999 no	2005 no	
New Kent	1997 no	2004 yes	
Northhampton	2001 no	2002 yes	
Orange	2000 no	2001 yes	
Pittsylvania	2005 no	2007 yes	
Warren	2000 no	2003 yes	

Sales Tax for Transportation

A referendum was held in November 6, 2002 to allow a ½ cent Sales Tax increase in Northern Virginia localities. The tax would have been earmarked for transportation. The referendum failed by a vote of 55 percent to 45 percent. Election results by locality are shown below.

Election Results - November 6, 2002
1/2 Cent Sales Tax for Transportation

Locality	No	Yes	Total Votes
Alexandria	16,761	17,211	33,972
Arlington	28,027	28,842	56,869
Fairfax City	3,470	2,757	6,227
Fairfax County	146,146	122,259	268,405
Fall Church	1,866	2,427	4,293
Loudoun	32,268	18,386	50,654
Manassas	3,480	2,875	6,355
Manassas Park	753	542	1,295
Prince William	34,374	23,378	57,752
TOTAL	267,145	218,677	485,822
	55.0%	45.0%	

RESULTS OF REFERENDA ON COUNTY FOOD AND BEVERAGE TAX
 Virginia Counties

§ 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 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 *					
Augusta	X		11,557	8,606	1992
Bath		X	1,011	1,413	2008
Bedford	X		5,691	5,254	1997
Bland	X		1,006	942	1996
Botetourt	X		5,931	1,701	1989
Brunswick					
Buchanan					
Buckingham					
Campbell		X	4,341	10,436	2000
Caroline	X		827	284	1989
Carroll	X		5,235	4,148	1992
Charles City					

*Exempted from referendum requirement by
 the Code of Virginia

COUNTIES	Tax Permitted		Elections on County Food & Beverage Tax		
	YES	NO	FOR	AGAINST	YEAR
Charlotte					
Chesterfield		X	34,570	41,688	1988
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	4,324	5,411	1989
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	1,094	6,158	1988
Hanover		X	19,550	28,097	2004
Henrico					
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					
King George	X		1,577	1,017	1990
King William	X		3,939	3,894	2008

****Subsequently exempt from the referendum ² requirement by the Code of Virginia**

COUNTIES	Tax Permitted		Elections on County Food & Beverage Tax		
	YES	NO	FOR	AGAINST	YEAR
Lancaster		X	1,028	3,910	1992
Lee					
Loudoun		X	41,084	92,056	2008
Louisa		X	1,626	5,344	2007
Lunenburg					
Madison	X		1,600	1,069	1997
Mathews					
Mecklenburg		X	2,246	5,498	2000
Middlesex		X	1,538	2,081	2005
Montgomery *					
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	2,192	4,308	2004
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 *					
Rockbridge *					
Rockingham		X	15,079	17,122	2008
Russell					
Scott					

*Exempted from referendum requirement by
the Code of Virginia

COUNTIES	Tax Permitted		Elections on County Food & Beverage Tax		
	YES	NO	FOR	AGAINST	YEAR
Shenandoah		X	1,181	1,412	1997
Smyth		X	3,212	8,133	2008
Southampton					
Spotsylvania	X		8,213	7,849	1988
Stafford	X		3,283	1,621	1989
Surry					
Sussex					
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	4,992	10,196	1988

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