

**ORDINANCE NO.** 6867-12

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 40, TAXATION, OF THE CODE OF THE CITY OF NEWPORT NEWS, VIRGINIA, ARTICLE XI., TAX ON FOOD AND BEVERAGES, SECTION 40-191, AMOUNT AND LEVY.

BE IT ORDAINED, by the Council of the City of Newport News, Virginia:

1. That Chapter 40, Taxation, of the Code of the City of Newport News, Virginia, Article XI., Tax on Food and Beverages, Section 40-191, Amount and levy, be, and the same hereby is, amended and reordained as follows:

**CHAPTER 40**

**TAXATION**

**ARTICLE XI. TAX ON FOOD AND BEVERAGES**

**Sec. 40-191. Amount and levy.**

There is hereby imposed and levied by the city, in addition to all other taxes, fees and charges of every kind now or hereafter imposed by law, a tax upon all food and beverages, purchased in the city in or from a food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not, such tax to be at a rate of seven and one-half (7.5) percent on the total amount charged by the seller for the food or beverage. In the computation of this tax any fraction of one-half (0.5) cent or more shall be treated as one cent (\$0.01).

2. That this ordinance shall be in effect on and after July 1, 2012.

PASSED BY THE COUNCIL OF THE CITY OF NEWPORT NEWS ON MAY 8, 2012

Mabel Washington Jenkins, MMC  
City Clerk

McKinley L. Price, DDS  
Mayor

A true copy, teste:

City Clerk