

INFORMATION AND INSTRUCTIONS: PREPARED FOOD AND BEVERAGE TAX

WHO MUST COLLECT: Any person or business selling food (any and all prepared edible refreshment and nourishment, liquid or otherwise, including alcoholic beverages, which are consumable as sold) shall collect the tax from the person paying for such food. This tax is held in trust for the County and is not the property of the business.

RATE OF TAXATION: The person or business shall collect a tax of 4.0% on the sale for any meal or prepared food. This is in addition to Virginia Retail Sales Tax and Use Tax (7% as of July 1, 2018).



TIME AND MANNER OF FILING: Remittance of coupon indicating total sales and calculation of taxes shall be filed no later than the 20th of each month following the reporting month. If the business made no taxable sales during that reporting period, it must still file a coupon timely indicating zero sales. Payment of tax, plus applicable penalty and interest, must accompany the coupon filing. Payment may be made by mail or in person. *Internet filing/payment is not available at this time.*

LATE PENALTY: If the filing is made after the 20th of the month, a late penalty of 10% of the tax must be included. Additionally, interest at the rate of 10% per annum (0.833% per month) must be calculated and included. Additional Treasurer's penalty and interest may apply. Mail postmarked by the U.S. Postal Service by the deadline will not be penalized.

RECORDS: Every person and business liable for the collection and payment of any tax, including this one, shall keep and preserve for a period of five years suitable records as may be necessary to determine such tax. This includes documentation to support any deductions taken. All filings are subject to audit.

REFERENCE: Code of James City County, Chapter 20, Article VII.



ACCOUNT NO. MONTH / YEAR	 <p>JAMES CITY COUNTY PREPARED FOOD & BEVERAGE TAX</p> <p><u>ACCOUNT NUMBER</u> <u>MONTH / YEAR OF SALES</u> <u>DUE DATE</u></p>	Total Sales _____ - Allowable Deductions* _____ = Taxable Sales _____ x 4% Tax _____ = Tax Due _____ + 10% Late Penalty _____ = Total Due _____
1. Taxable Sales	BUSINESS NAME:	
2. Tax at 4%	BUSINESS LOCATION:	
3. Penalty	MAILING ADDRESS:	
4. Total Due	<i>I hereby certify these figures are complete and correct:</i>	
	Signature/Date: _____	
<i>Keep this stub for your records.</i>	PAYABLE TO: Treasurer of James City County	MAIL TO: RICHARD BRADSHAW, COMMISSIONER OF THE REVENUE P.O. BOX 283, WILLIAMSBURG, VA 23187-0283
		
	<small>* Deductions as allowed by Section 20-47 of the Code of James City County. Explain reason for deduction on reverse.</small>	