

AN ORDINANCE to amend Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, by the addition thereto of a new Article XVI; which Chapter 36 relates to TAXATION, and which new Article XVI relates to and imposes a LOCAL SALES TAX ON MOTOR FUELS, and provides for the distribution of said tax.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by adding thereto a new Article XVI, to read as follows:

ARTICLE XVI. Local Sales Tax
on Motor Fuels.

Sec. 36-109. Rate and levy of tax.

There is hereby levied and imposed by the City a tax on the sale of fuels in the City which are subject to tax under Chapters 13 and 14 of Title 58 of the Code of Virginia (1950) as amended, at a rate of four per centum of the retail sales price of such motor fuel. The amount of such tax shall be added to the retail pump price of such motor fuel. The tax is to be collected and distributed by the State Department of Taxation as provided by sections 58-441.5:1 and 58-441.52, Chapter 8.1, Title 58 of The Code of Virginia (1950) as amended.

Sec. 36-110. Disposition of proceeds of tax.

The proceeds of the tax which are collected in the City and paid to the Northern Virginia Transportation Commission (hereinafter the Commission) pursuant to section 58-441.52, Chapter 8.1, Title 58 of the Code of Virginia (1950) as amended shall be used first to discharge the amount of the City's obligation for payment of the annual operating deficit of the bus system operated by the Commission. Any such proceeds held by the Commission after the aforesaid annual obligation has been fully discharged shall be used by the Commission to discharge the amount of the City's obligation for payment of the capital costs, including debt service, of the rapid rail transit system ("METRORAIL") being constructed and operated by the Washington Metropolitan Area Transit Authority. Any such proceeds remaining after the aforesaid obligations have been fully discharged shall be paid to the City to be used as determined by the City Council to defray the costs of construction, alteration, maintenance or repair of any road, street or bridge whose construction or maintenance is or was funded in whole or in part by the City.

Section 2. That the title of and an informal memorandum explaining this ordinance shall be published in a newspaper of general circulation published in the city not later than five days following its introduction together with a notice containing the time and place for a public hearing. The city clerk shall have the full text of this ordinance printed in sufficient numbers to supply copies to meet request. The city clerk shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective only upon adoption by each and every locality in the Northern Virginia Transportation District of an ordinance imposing the motor fuel tax authorized by Title 58, Chapter 8.1, section 58-441.5:1, Code of Virginia (1950) as amended, but this ordinance shall not become effective prior to July 1, 1976.

CHARLES E. BEATLEY, JR.
Mayor

FINAL PASSAGE: JUNE 8, 1976