

ORDINANCE NO. 2621

AN ORDINANCE to amend and reordain Section 36-49, Article IX, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 36 relates to TAXATION, which Article IX relates to SALES TAX and which Section 36-49 relates to ONE PERCENT SALES TAX LEVIED.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 36-49, Article IX, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read to follows:

Sec. 36-49. One percent sales tax levied.

There is hereby levied and imposed, in addition to all other taxes and fees of every kind now imposed, a general retail sales tax at the rate of one percent to provide revenue for the general fund, except that no such tax shall apply to artificial or propane gas, firewood, coal or heating oil used for domestic consumption, as defined in section 58-441.6(g1) of the Code of Virginia. The rate of the tax shall be added to the rate of the state retail sales tax imposed by chapter 8.1 of the Code of Virginia (Virginia Retail Sales and Use Tax Act) and shall be subject to all the provisions of such chapter, and all amendments thereof, and the rules and regulations published with respect thereto, except that the applicable brackets of prices shall be as prescribed in sections 58-441.50 and 58-441.51 of the Code of Virginia for the combined tax, and except that no discount under section 58-441.25 of the Code of Virginia shall be allowed on the tax levied by this section.

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 the date of its final passage.

CHARLES E. BEATLEY, JR.
Mayor

Final Passage: October 28, 1981