

# Ordinance No. 1388

**AN ORDINANCE to amend Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, by adding thereto a new Article numbered IX; which Chapter 36 relates to TAXATION and which new Article IX relates to ESTABLISHES AND LEVIES A ONE PER CENT GENERAL RETAIL SALES TAX WITHIN THE CITY OF ALEXANDRIA AS AUTHORIZED BY SECTION 58-441.49 OF THE CODE OF VIRGINIA.**

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 numbered IX to read as follows:

## **ARTICLE IX. SALES TAX**

### **Sec. 36-49. One Per Cent 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 per cent to provide revenue for the general fund. 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 said 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. It is the purpose of the Council in adopting this ordinance to levy the general retail sales tax authorized to be levied by Section 58-441.49 of the Code of Virginia.

Section 3. That this ordinance shall be published in a newspaper of general circulation 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 Clerk of the Council 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 on and after the first day of September, 1966, and shall remain effective until and through the 30th day of June, 1968. The City Clerk is authorized and directed to send a certified copy of this ordinance to the State Commission of Taxation not later than five days after its adoption.

FRANK E. MANN  
Mayor

Final Passage: June 28, 1966