

ORDINANCE NO. 1471

AN ORDINANCE to amend and reordain Section 36-49 of Article IX of Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended; to amend and reordain Section 1 of City of Alexandria Ordinance designated No. 1388, adopted June 28, 1966 and made effective September 1, 1966, to reordain Section 2 of City of Alexandria Ordinance designated No. 1388, adopted June 28, 1966 and made effective September 1, 1966, and to amend and reordain Section 3 of City of Alexandria Ordinance designated No. 1388, adopted June 28, 1966 and made effective September 1, 1966; which Section 36-49 relates to and 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, which Article IX relates to SALES TAX and which Chapter 36 relates to TAXATION, which Section 1 relates to amending and reordaining the City Code to LEVY A ONE PER CENT SALES TAX, which Section 2 relates to and STATES THE PURPOSE OF THE COUNCIL IN ADOPTING THIS ORDINANCE and which Section 3, relates to PROCEDURE FOR PASSAGE OF THIS ORDINANCE AND EFFECTIVE DATES FOR THIS ORDINANCE.

WHEREAS by Ordinance No. 1388 the City levied and imposed a general retail sales tax at the rate of one per cent; and

WHEREAS by the terms of Ordinance No. 1388 the Ordinance and the tax imposed thereby cease to be effective after the 30th day of June, 1968; and

WHEREAS the City Council deems it necessary that said previously imposed sales tax continue in force after that date; therefore

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 36-49 of Article IX of 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 as follows:

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 the first day of July, 1968. The City Clerk is authorized and directed to send a certified copy of this ordinance to the State Tax Commissioner of the Commonwealth of Virginia so that it will be received within five days after its adoption.

CHARLES E. BEATLEY, JR.
Mayor

FINAL PASSAGE: April 23, 1968