

ORDINANCE NO. 2829

AN ORDINANCE to amend and reordain Section 3-2-142, Article K and Section 3-2-242, Article N, both of Chapter 2, Title 3 of The Code of the City of Alexandria, Virginia, 1981, as amended; which Title 3 relates to FINANCE, TAXATION AND PROCUREMENT, which Chapter 2 relates to TAXATION, which Article K relates to TRANSIENT LODGING TAX, which Section 3-2-142 relates to LEVY AND RATE, which Article N relates to TAX ON MEALS SOLD BY RESTAURANTS and which Section 3-2-242 relates to AMOUNT AND LEVY OF TAX.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-142, Article K, Chapter 2, Title 3 of The Code of the City of Alexandria, Virginia, 1981, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 3-2-142. Levy and rate.

In addition to any other tax imposed by law, there is hereby imposed and levied on each and every transient a tax equivalent to five percent (5%) of the total amount paid for room rental by or for any such transient to any hotel.

Section 2. That Section 3-2-242, Article N, Chapter 2, Title 3 of The Code of the City of Alexandria, Virginia, 1981, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 3-2-242. Amount and levy of tax.

There is hereby imposed and levied by the city, in addition to all other taxes, fees and charges of every kind now and hereafter imposed by law, a tax upon each and every meal sold in the city in or from a restaurant, whether prepared in the restaurant or not and whether consumed on the premises or not, based upon the amount charged the purchaser by the seller for the meal, of \$0.01 when the amount of the charge is more than \$0.14 but less than \$0.50, and otherwise at the rate of three percent (3%) of the total charge when the amount of the charge is greater than \$0.50, \$.005 or more being treated as \$0.01.

Section 3. 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 on July 1, 1983.

CHARLES E. BEATLEY, JR.  
Mayor

Final Passage: June 28, 1983