

The following Ordinance proposed at a regular meeting of the Board of Supervisors of Patrick County, held at the Courthouse thereof, on September 14, 1981, and after having been duly advertised for adoption as provided by law, after a hearing this day at 1:00 p.m., at which no one appeared to comment verbally or present written statements thereon, on motion by Edward V. Pilson, seconded by W. Alfred Martin and carried, is hereby adopted:

AN ORDINANCE to impose a local County Sales Tax in Patrick County, Virginia, pursuant to Chapter 8.1, Title 58 of the Code of Virginia, at the rate of one per cent to provide revenue for the General Fund of Patrick County; such tax to be added to the rate of the State Sales Tax imposed by Chapter 8.1, Title 58 of the Code of Virginia, and to be subject to all the provisions of Chapter 8.1, Title 58 of the Code of Virginia, all the amendments thereto, and the rules and regulations published with respect thereto.

Be it ordained by the Board of Supervisors of Patrick County, Virginia, as follows:

Section 1. General Retail Sales Tax for the County of Patrick. Pursuant to Title 58, Chapter 8.1, Section 58-441.49 of the Code of Virginia, a local general retail sales tax at the rate of one per cent to provide revenue for the General Fund for the County of Patrick, is hereby levied. Said tax shall be added to the rate of the State sales tax imposed by Chapter 8.1, Title 58 of the Code of Virginia. It shall be subject to all provisions of Chapter 8.1 of Title 58 of the Code of Virginia, all the amendments thereto, and the rules and regulations published with respect thereto.

Provided, however, pursuant to Sec. 58-441.49.3, there is exempted from this sales tax all artificial or propane gas, fire wood, coal or home heating oil used for domestic consumption. "Domestic consumption" means the use of artificial or propane gas, fire wood, coal or home heating oil by an individual purchaser for other than business, commercial or industrial purposes.

Section 2. Administration and Collection. Pursuant to Title 58, Chapter 8.1, Section 58-441.49 of the Code of Virginia, the local general retail sales tax levied pursuant to this Ordinance shall be administered and collected by the State Tax Commissioner of the Commonwealth of Virginia, in the same manner, subject to the same penalties as provided for the State sales tax with the adjustments required by Sec. 58-441.50 and 58-441.51.

Section 3. Effective Date of this Ordinance. Effective date of this Ordinance shall be the first of November, 1981. The Clerk of the Board of Supervisors of Patrick County shall forthwith forward to the State Tax Commissioner of the Commonwealth of Virginia a certified copy of this Ordinance, so that it will be received within five (5) days after its adoption.

Section 4. Repeal of Provision of Previous Ordinance. The provisions of any Ordinance heretofore adopted by the Board of Supervisors of Patrick County which are in conflict with the provisions of this Ordinance are hereby repealed.

Voting Aye: Stovall, Cassell, Martin, and Pilson

Voting Nay: None

Abstaining: Coalson