

**AN ORDINANCE IMPOSING AN ADDITIONAL SALES TAX AND THE
USE OF REVENUES FOR CONSTRUCTION OR RENOVATION OF
SCHOOLS.**

WHEREAS, Virginia Code Section 58.1-605.1 allows a qualifying locality, in addition to the sales tax authorized under Va. Code §58.1-605, to levy an additional general retail sales tax to be used solely for capital projects for the construction or renovation of schools in each locality, and

WHEREAS, Virginia Code Section 58.1-602 provides that Patrick County is a qualifying locality; and

WHEREAS, this tax may be levied only if the tax is approved in a referendum within Patrick County in accordance with the Va. Code Section §24.2-684 and initiated by a resolution of the local governing body; an

WHEREAS, on November 3, 2020 a referendum was conducted in Patrick County, with a majority of the voters electing to authorize the Board of Supervisors of Patrick County to impose an additional retail sales tax; and

WHEREAS, the Board of Supervisors of Patrick County finds that it is in the best interest of the county of Patrick, Virginia to impose an Additional Sales Tax with the Use of Revenues for Construction or Renovation of Schools; and

WHEREAS, this Ordinance has been advertised as required by Virginia Code Section 15.2-1427(F) and has undergone a properly advertised public hearing by the Board of Supervisors on December 14, 2020, and after having been duly advertised for adoption as provided by law, after a public hearing this day, on motion by Clyde DeLoach, second by Crystal P. Harris and carried,

Now therefore, be it ordained by the Board of Supervisors of the County of Patrick, Virginia:

(A) There is hereby levied an additional general retail sales tax, at a rate of one percent (1%), to provide revenue solely for the construction or renovation of schools.

(B) The additional general retail sales tax imposed shall be administered and collected by the State Tax Commissioner in accordance with the provisions of Virginia Code Section 58.1-605.1, as amended from time to time.


(C) The additional sales tax shall become effective on the first day of July, 2021.

(D) A certified copy of this Ordinance shall be forwarded to the Tax Commissioner of the Commonwealth within five (5) days of its enactment.

(E) This additional sales tax shall expire June 30, 2040

Adopted this twenty-second day of February, 2021.

PATRICK COUNTY BOARD OF SUPERVISORS

By: 
Chairman

ATTEST:


Clerk, Patrick County Board of Supervisors

Approved as to form:


County Attorney