

AN ORDINANCE TO IMPOSE A LOCAL COUNTY SALES TAX IN MIDDLESEX COUNTY, VIRGINIA, PURSUANT TO CHAPTER 8.1, TITLE 58 OF THE CODE OF VIRGINIA (CHAPTER 151, ACTS OF ASSEMBLY OF 1966) AT THE RATE OF ONE PER CENT TO PROVIDE REVENUE FOR THE GENERAL FUND OF MIDDLESEX 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, ALL THE AMENDMENTS THERETO, AND THE RULES AND REGULATIONS PUBLISHED WITH RESPECT THERETO.

BE IT ORDAINED, by the Board of Supervisors of Middlesex County, Virginia, as follows:

Section 1. General Retail Sales Tax for the County of Middlesex.

Pursuant to Title 58, Chapter 8.1, Section 58-441.49 of the Code of Virginia, a local general retail sales tax rate of one per cent to provide revenue for the General Fund for the County of Middlesex, 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.

Section 1(a).

The provisions of this ordinance shall not apply to artificial or propane gas, firewood, coal, or home heating oil used for domestic consumption as defined in Section 58-441.6 (g1) of the Code of Virginia of 1950, as amended. (1/05/82)

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 Section 58-441.50 and 58-441.51.

Section 3. Effective date of this Ordinance.

Effective date of this Ordinance shall be the last day of September, 1966. The Clerk of the Board of Supervisors of Middlesex 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 days after its adoption.