

**A Resolution to Initiate a Referendum at the
November General Election for the Imposition of a
Food and Beverage Tax in Southampton County**

WHEREAS, any county is authorized by Section 58.1-3833 of the Code of Virginia to levy a tax on food and beverages sold by a restaurant, not to exceed four percent of the amount charged for such food or beverage; and

WHEREAS, such tax shall not be levied on food and beverages sold through vending machines, but grocery stores and convenience stores selling prepared food are subject to the tax; and

WHEREAS, the Code of Virginia permits such a tax to be levied if the tax is approved in a referendum held in accordance with Section 24.2-684 and initiated by a resolution of the Board of Supervisors; and

WHEREAS, this tax shall not be levied within the Corporate limits of the Towns of Boykins, Branchville, Capron, Courtland, Ivor and Newsoms; and

WHEREAS, it is the intention of the Southampton County Board of Supervisors to initiate a referendum for the imposition of a four percent food and beverage tax by resolution of the Board; and

WHEREAS, it is the intention of the Board of Supervisors that the referendum take place during the November 3, 2009 general election; and

WHEREAS, it is the intention of the Board of Supervisors that revenues obtained through the imposition of a food and beverage tax be applied to the financing, maintenance and construction of County and School capital projects.

NOW, THEREFORE, BE IT RESOLVED by the Southampton County Board of Supervisors this 27th day of April 2009, that the Board of Supervisors, by this resolution, hereby initiates a referendum to be held during the November 3, 2009 general election for the imposition of a four percent food and beverage tax to be applied toward the financing, maintenance and construction of County and School capital projects; and

BE IT RESOLVED FURTHER, that the Board of Supervisors hereby requests the Circuit Court of Southampton County, Virginia to order an election on November 3, 2009, on the following question pursuant to Section 58.1-3833, as amended, provided that such date is at least sixty (60) days after the date on which the Court enters its order. The ballot question shall be as follows, subject to such amendments as may be required by the Circuit Court in the Order scheduling the referendum:

QUESTION: Shall Southampton County be authorized to levy a tax within the County, but not including the towns of Boykins, Branchville, Capron, Courtland, Ivor and Newsoms, as permitted by Section 58.1-3833 of the Code of Virginia, on foods and beverages sold for human consumption by restaurants and on prepared sandwiches and single-meal platters sold at delicatessen counters by grocery stores and convenience stores not to exceed four percent of the amount charged for such food and beverages to be applied toward the financing, maintenance and construction of County and School capital projects?

YES

NO