

14. DISCUSSION REGARDING FOOD AND BEVERAGE TAX

As you know, the Food and Beverage Tax Referendum passed at the November 3, 2009 special election. If the Board wishes to move forward with this initiative, it is necessary that a local ordinance be drafted and advertised for public comment, prior to enactment and imposition of the tax.

The implementation timeline you discussed last April looked like this:

April 28, 2009	Board consideration of resolution to initiate meals tax referendum
May 15, 2009	County Attorney forwards petition to Circuit Court for special election
November 3, 2009	Referendum held
November 6, 2009	Election results certified by Electoral Board
February 22, 2010	Public hearing on meals tax ordinance (if approved by referenda)
July 1, 2010	Meals tax implemented

I am seeking your direction to move forward with development of the local ordinance, to be presented as a first reading at your January 25 regular session, and if deemed acceptable, to schedule the public hearing for your regular session on February 22. The ordinance would become effective July 1, 2010 to coincide with the beginning of FY 2011.

DIRECTION REQUIRED