

**AT A MEETING OF THE GLOUCESTER COUNTY BOARD OF SUPERVISORS, HELD ON THURSDAY, APRIL 30, 2026, AT 6:00 P.M., IN THE COLONIAL COURTHOUSE AT 6504 MAIN STREET, GLOUCESTER, VIRGINIA ON A MOTION MADE BY \_\_\_\_\_, AND SECONDED BY \_\_\_\_\_, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:**

Nicholas A. Bonniville, \_\_\_;  
Ashley C. Chriscoe, \_\_\_;  
Shannon L. Hanson, \_\_\_;  
Christopher A. Hutson, \_\_\_;  
Joseph A. Leming, \_\_\_;  
Michael A. Nicosia, \_\_\_;  
Robert J. Orth, \_\_\_;

**AN ORDINANCE TO AMEND CHAPTER 16 – TAXATION -  
SECTION 16-106**

**WHEREAS**, the Board of Supervisors adopted a Prepared Food and Beverage Tax ordinance, commonly called a Meals Tax, in 1997 to raise revenue for needed services; and

**WHEREAS**, the Board is desirous of reducing the tax burden on the property owners of the County by considering revenue sources other than real estate taxes; and

**WHEREAS**, at the time of adoption in 1997, Gloucester County’s Meals Tax rate was set at 4% and has not been increased since that time; and

**WHEREAS**, the Board of Supervisors has considered an increase of the Meals Tax to the State Code allowed maximum rate of 6%; and

**WHEREAS**, the Board has duly advertised and held a public hearing regarding this change.

**NOW, THEREFORE, BE IT ORDAINED** by the Gloucester County Board of Supervisors that Gloucester County Code Chapter 16 – Taxation – Section 16-106 be amended as follows:

**Sec. 16-106. Levy of tax; amount.**

In addition to all other taxes and fees of any kind now or hereafter imposed by law, a tax is hereby levied and imposed on the purchaser of all food and beverages served, sold, or delivered for human consumption in the county in or from a restaurant, whether prepared in such restaurant or not, or prepared by a caterer.

Grocery stores and convenience stores selling prepared foods ready for human consumption at a delicatessen counter shall also be subject to said tax,

but the application of same shall be limited to prepared sandwiches and single-meal platters. No such tax shall be imposed on any entity or activity exempted from same by Section 58.1-3833 (A) of the Code of Virginia, 1950, as amended, as well as any other sale of food which is exempt from taxation under the Virginia Retail Sales and Use Tax Act, or administrative rules and regulations issued pursuant thereto. The rate of this tax shall be ~~four (4)~~ **six (6)** percent of the amount paid for such food. In the computation of this tax, any fraction of one-half cent (\$0.005) or more shall be treated as one cent (\$0.01).

This ordinance and the food and beverage tax rate implemented pursuant thereto shall become effective on and after July 1, 2026.

A Copy Teste:

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George Bains, Interim County Administrator