AN ORDINANCE AMENDING AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF COEBURN, VIRGINIA IMPOSING A TAX ON MEALS PURSUANT TO SECTION 58.1-3840 OF THE CODE OF VIRGINIA AND IMPOSING PENALTIES THEREFORE AND EXEMPTIONS

It is hereby ORDAINED that that the "Ordinance Imposing a Tax on Meals Pursuant to Section 58.1-3840 of the Code of Virginia and Imposing Penalties Therefore and Exemptions" adopted by the Coeburn Town Council on the 4th day of June, 1990 be amended as follows:

Section II. Tax levied; rate

For every meal or meals served in the town by a restaurant for consumption on or off its premises, and for every meal or meals delivered in the Town of Coeburn by a caterer, there is hereby levied and imposed upon the purchaser thereof an excise tax of seven ~~five~~ (7 ~~5~~) percent of the total amount paid for the meal or meals. All fractional amounts of one-half cent ($0.005) or more shall be rounded up to the next cent.

All other sections of the original ordinance shall remain in effect as adopted.

Adopted on this the 25th day of June, 2010.

VOTING 'AYE': Roger Bell
Larry Salyer

VOTING 'NAY': Carles Collins

ABSTAINING: None

ABSENT: Carole Boone
G. Lynn Wells

Larry Salyer, Vice Mayor

6/25/10
Date

Christy L. McCoy

Attest: Christy L. McCoy, Clerk