

**AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 54, ARTICLE V. MEALS TAX  
SECTION 54-142 OF THE CODE OF THE TOWN OF MOUNT JACKSON.**

**NOW, THEREFORE, BE IT ORDAINED BY THE** Mayor and Town Council of the Town of Mount Jackson that the Town Code be amended as follows:

**Sec. 54-142. - Procedure when tax not reported or collected.**

- (a) If any person whose duty it is to do so shall fail or refuse to collect the tax imposed under this article and make timely report and remittance thereof, or if the treasurer has reasonable cause to believe that an erroneous statement has been filed, the treasurer shall proceed in such a manner as is practicable to obtain facts and information on which to base an estimate of the tax due the town, and in connection therewith shall make such investigations and take such testimony and other evidence as may be necessary. However, notice and opportunity to be heard shall be given any person who may become liable for the amount owing prior to any determination by the treasurer.
- (b) As soon as the treasurer has procured whatever facts and information may be obtainable upon which to base the assessment of any tax payable by any person who has failed to collect, report or remit such tax, the treasurer shall proceed to determine and assess against such person the tax, penalty and interest provided in this article, and shall notify the person by certified or registered mail sent to his last known address of the amount of such tax, penalty and interest. The total amount thereof shall be payable ten days after the day such notice is sent.
- (c) It shall be the duty of every person liable for collection and remittance of the taxes imposed by this article to keep and preserve, for a period of two years, records showing all purchases taxable under this article, the amount charged the purchaser for each purchase, the date thereof, the taxes collected thereon, and the amount of tax required to be collected by this article. The treasurer shall have the power to examine such records at reasonable times and without unreasonable interference with the business of such person for the purpose of administering and enforcing the provisions of this article and to make transcripts of all or any parts thereof.
- (d) The Town may utilize water and sewer service cutoffs to enforce the payment of delinquent meals tax submissions. Businesses have until the last day of the following month to pay the previous month's meals tax. Business owners will receive a five-day notice before water service ceases.

(Code 2000, § 54-142; Ord. No. O-13-2000, 8-8-2000)

This ordinance shall take effect March 12, 2024.

**IINTRODUCED** at a meeting of the Mayor and Town Council on February 13, 2024.

**PASSED** by the Council of the Town of Mount Jackson, Virginia, on the 12<sup>th</sup> day of March 2024.

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Barbara Riggleman, Town Clerk

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Donald "Donnie" I. Pifer, Mayor

**UNDERLINED TEXT** = New wording

~~Strikethrough wording~~ = Deleted text