



CITY OF HARRISONBURG CITY MANAGER

409 SOUTH MAIN STREET, HARRISONBURG, VA 22801
OFFICE (540) 432-7701 • FAX (540) 432-7778

TO: Ande Banks, City Manager
FROM: Wesley Russ, Deputy City Attorney
DATE: November 16, 2023
RE: Amendments to Sections in Title 4, Chapter 2 - Revenue and Taxation to align with Virginia Code for meals and admissions tax penalties, meals taxes for certain farmers market vendors, and inclusive language

Summary: Proposal to amend Sections 4-2-88, -89, -92, -106, and -127 to align with the Code of Virginia for meal and admissions tax penalties, meals taxes for certain farmers market vendors, and inclusive language.

Background:

The amendment to Section 4-2-92(e) clarifies that the penalty for failure to remit the required meals tax collection on time shall not exceed the amount of the tax assessable. The amendment to Section 4-2-106 makes the same clarification for admissions taxes.

The amendment to add Section 4-2-89(c)(10) reflects a recent amendment to the Code of Virginia exempting sellers at local farmers markets and roadside stands from the meals tax where the seller's cumulative annual income from sales at farmers markets and roadside stands, whether in Harrisonburg or in other localities, does not exceed \$2500.

Amendments to Sections 4-2-88, 4-2-89(c)(4) and (5), and 4-2-127 mirror amendments to the Code of Virginia to replace outdated language with more inclusive language as it relates to individuals with blindness and individuals with disabilities.

Key Issues:

Environmental Impact:

Fiscal Impact:

Prior Actions:



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Alternatives:

- (a) Adopt the ordinance amendments as presented
- (b) Decline to take action at this time

Community Engagement:

Recommendation: Staff recommends alternative (a)

Attachments: Ordinances reflecting proposed amendments

Review:

The initiating Department Director will place in Legistar, in sequence of transmittal, the names of each department that must initial their review in order for this item to be placed on the City Council agenda. The completion of review only addresses the readiness of the issue for Council consideration. This does not address the recommendation for approval or denial of the issue

