



**Amherst County Board of Supervisors  
County Ordinance No. 2023-8**

**AN ORDINANCE, NO. 2023-8**

Amending and Reenacting of Chapter 14, Taxation, of Article VI – Food and Beverage Tax Ordinance, Section 14-122, Amount of Tax Levied Code of the County of Amherst, Virginia.

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Approved as to form and legality by the Amherst County Attorney

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**FIRST READING: Board of Supervisors, September 5, 2023  
PUBLIC HEARING: Board of Supervisors, September 19, 2023**

**AN ORDINANCE TO AMEND AND REENACT CHAPTER 14,  
TAXATION, ARTICLE VI, FOOD AND BEVERAGE TAX  
ORDINANCE, SECTION 14-122, AMOUNT OF TAX LEVIED**

**WHEREAS**, Amherst County has several pressing capital improvement projects for which revenue will be needed to include, but not limited to, the Amherst County High School renovation project; and

**WHEREAS**, the Amherst County Board of Supervisors having deliberated what, if any, options they have available to them in order to provide the necessary revenue to complete these projects; and

**WHEREAS**, the Amherst County Board of Supervisors now deems it appropriate to increase the meals tax as a means by which to increase revenue for use in paying for said capital improvement projects;

**NOW, THEREFORE, BE IT HEREBY ORDAINED** by the Amherst County Board of Supervisors that Chapter 14, Taxation, Article VI, Food and Beverage Tax Ordinance, Section 14-122, Amount of tax levied is hereby amended and reenacted as follows:

**Sec. 14-122. Amount of tax levied.**

There is hereby imposed and levied by the county on each person a tax as set out in this article on the amount charged for food and beverage sold for human consumption. The tax shall be ~~four (4)~~ six (6) percent of the amount charged.

**§ 2. That this ordinance shall be in force and effect upon adoption.**

Adopted this 19th day of September 2023.

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Tom Martin, Chair  
Amherst County Board of Supervisors

**Member**

**Vote**

Tom Martin, Chair .....  
Drew Wade .....  
Claudia D. Tucker .....  
David W. Pugh, Jr .....

Aye  
Nay  
Aye  
Aye

**ATTEST:**

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Jeremy S. Bryant, Clerk  
Amherst County Board of Supervisors