

Information on Sussex County Meals Tax Referendum

On November 5, 2019, Sussex County citizens will have an opportunity to vote on a Meals Tax Referendum.

How will the Referendum question appear on the ballot?

For the purposes of funding capital projects which further the public safety and public education needs of Sussex County and the Sussex County Public Schools, shall the County of Sussex, Virginia be authorized to levy a tax on prepared food and beverages, otherwise known as a meals tax, in the County of Sussex, Virginia at the rate of four percent (4%) of the amount charged for the prepared food and beverages?

This tax would be imposed in addition to the current general retail sales and use taxes collected on all purchases. Thus, if this food and beverage tax is adopted and the maximum rate of 4% is imposed, then the total tax on all prepared food and beverages will be 9.3%.

For *Against*

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To what kind of items does the Meals Tax apply?

- A tax on prepared food and beverages (ready to eat) at restaurants, cafés, taverns, delis, convenience stores, etc.
- Includes alcoholic and non-alcoholic beverages served with a meal
- Does not apply to groceries - grocery and convenience stores only collect the tax on ready to eat foods – such as the deli or salad bar
- Does not apply to vending machines

Who would pay the Meals Tax?

- County residents, commuters, travelers and tourists who purchase prepared foods and beverages in Sussex County
- County Meals Tax does not apply within the limits of a Town that has its own meals tax

Where would Meals Tax Revenue be utilized?

- Capital costs for Sussex County's Public Schools,
- Capital costs for Sussex County's Public Safety:
 - Sheriff's office
 - Fire
 - EMS

How would a 4% Meals Tax effect the cost of meal?

- On a \$5 meal, the tax would be 20¢.
- On a \$50 meal, the tax would be \$2.