

PRESENTED: December 7, 2021

ADOPTED: December 21, 2021

ORDINANCE NO. 2021 – 12.02

AN ORDINANCE AMENDING AND REORDAINING CERTAIN SECTIONS OF CHAPTER 37, ENTITLED "TAXATION," OF THE CODE OF THE CITY OF DANVILLE, VIRGINIA, BY CREATING A NEW ARTICLE XIII, ENTITLED "IMPOSITION OF ADDITIONAL SALES AND LOCAL USE TAX; USE OF REVENUES FOR CONSTRUCTION OR RENOVATION OF SCHOOLS" AND ADDING A NEW SECTION §37-185, ENTITLED "IMPOSITION OF ADDITIONAL SALES TAX; USE OF REVENUES FOR CONSTRUCTION OR RENOVATION OF SCHOOLS".

WHEREAS, Virginia Code § 58.1-605.1 permits The City of Danville to impose an additional general retail sales tax with revenues received therefrom to be used solely for the construction or renovation of schools in the City of Danville; and

WHEREAS, a referendum to authorize the imposition of such additional tax was held on November 2, 2021 resulting in a majority of voters electing to authorize the City Council of the City of Danville, Virginia, to impose such an additional retail sales tax; and

WHEREAS, the Circuit Court for The City of Danville, Virginia has issued its Final Order authorizing the imposition of such an additional retail sales tax in accordance with the provisions of Section 58.1-605.1 of the Code of Virginia, 1950, as amended; and

WHEREAS, the City Council of The City of Danville finds that it is in the best interests of the City of Danville, Virginia, to amend Chapter 37, entitled "Taxation", by creating a new Article XIII, entitled "Imposition of Additional Sales and Local Use Tax; Use of Revenues for Construction or Renovation of Schools" in the Code of the City of Danville; and

WHEREAS, this Ordinance has been advertised as required by Virginia Code § 58.1-3007 and has undergone a properly advertised public hearing by City Council.

NOW THEREFORE, BE IT ORDAINED, by the Council of the City of Danville, Virginia, that a new Article XIII, entitled "Imposition of Additional Sales and Local Use Tax; Use of Revenues for Construction or Renovation of Schools", of the Code of the City of Danville, Virginia is hereby enacted; and

BE IT FURTHER ORDAINED, that a new Section 37-185 entitled "Imposition of Additional Sales Tax; Use of Revenues for Construction or Renovation of Schools" is hereby enacted as attached hereto and made a part hereof as if fully set out herein; and

BE IT FURTHER ORDAINED, that the recitals to this Ordinance are hereby incorporated by reference and are declared to be findings of City Council in connection with the adoption of this Ordinance; and


BE IT FURTHER ORDAINED, that this Ordinance shall become effective on July 1, 2022, which date is more than 120 days following the adoption of this Ordinance and is the first day of the third calendar quarter of the year; and

BE IT FURTHER ORDAINED, that a certified copy of this Ordinance shall be forwarded to the Tax Commissioner so that it will be received within five days of its adoption; and

BE IT FINALLY ORDAINED, that all other provisions and Sections of said, Chapter and Code be, and the same are hereby, continued in full force and effect unless and until the same are hereafter amended or repealed.

Passed and adopted by City Council of the City of Danville, Virginia this 21st day of December, 2021.

APPROVED:



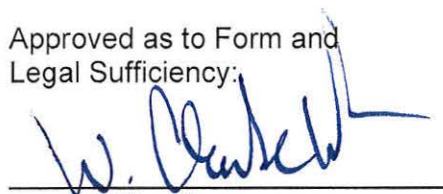
Mayor

ATTEST:



Clerk

Approved as to Form and
Legal Sufficiency:



City Attorney

ARTICLE XIII. - IMPOSITION OF ADDITIONAL SALES AND LOCAL USE TAX; USE OF REVENUES FOR CONSTRUCTION OR RENOVATION OF SCHOOLS

Sec. 37-185. – Imposition of Additional Sales Tax; Use of Revenues for Construction or Renovation of Schools.

- (a) In addition to the sales tax authorized in accordance with Chapter 37 there is hereby imposed an additional general retail sales tax, at a rate of one percent (1%), to provide revenue solely for the construction or renovation of schools, pursuant to Code of Virginia, § 58.1-605.1.
- (b) The additional general retail sales tax imposed pursuant to this section shall be administered and collected by the state tax commissioner in accordance with the provisions of Section 58.1-605.1 of the Code of Virginia (1950, as amended).
- (c) This additional general retail sales tax shall expire on May 31, 2041.

State Law reference— Code of Virginia, § 58.1-605.1.