



CITY OF SUFFOLK, VIRGINIA

Susan L. Draper
Commissioner of the Revenue
P O Box 1459
Suffolk, VA 23439

PREPARED FOOD AND BEVERAGE TAX

The prepared food and beverage tax, also known as the meals tax, is to be imposed on the sale of food and beverages served, sold, or delivered from a food establishment, whether prepared in such food establishment or not, or whether consumed on the premises or not. Most food items prepared or sold by a restaurant, cafeteria, fast food chain, delicatessen, and/or convenience store are subject to the food and beverage tax. All food sales by the following vendors are presumed to be taxable: caterers, concession vendors, theme parks, sports arenas, stadiums, fair and carnival vendors, hamburger and hot dog stands, mobile food vendors, and movie theaters. The tax rate is 6.5%.

TRANSIENT OCCUPANCY & ROOM TAX

The transient occupancy tax, also known as the lodging tax, is imposed on each transient for the total amount paid for lodging, plus a flat rate tax of \$1.00 for each night of lodging to any hotel. The tax rate is 8%.

ADMISSIONS TAX

The admission tax is imposed on the admission charge to any place of amusement or entertainment, to be paid by every person who pays an admission charge to such place. The tax rate is 10%.

REMITTANCE AND PENALTY

The person collecting such tax must complete a report indicating the total amount of applicable gross receipts from the preceding month, along with the amount of tax calculated on that figure. The person shall sign and deliver such report to the Commissioner of the Revenue's office with remittance made payable to the city treasurer. The report and remittance shall be made **on or before the 20th day of the month** for taxes collected in the preceding month. Payments received after the due date are subject to penalties and interest. The tax shall be deemed to be held in trust by the collector of such tax. Failure to collect such tax does not relieve the person responsible for collecting such tax from the tax liability.

Failure to comply with the provisions as set forth in the Suffolk City Code is punishable as a criminal offense. Each violation constitutes a separate offense. A criminal conviction does not relieve such person from the payment, collection or remittance of the tax. Corporate/partnership officers, directors and members are personally liable and personally responsible for payment of said taxes.

KEEP THIS FORM FOR INFORMATIONAL PURPOSES