



# TOWN OF CHILHOWIE

325 East Lee Highway  
P.O. Box 5012  
Chilhowie, Virginia 24319  
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Mayor: Gary L. Heninger  
Council: Donna S. Blevins  
Billy L. Clear  
Alan W. Counts  
Charles E. Doane  
F. Brent Foster  
Donald W. Hicks

Town Manager: John E. B. Clark, Jr.  
Clerk-Treasurer: Marlene L. Henderson  
Police Chief: Stephen W. Price  
Director – Public Works: Jay Keen  
Fire Chief: C. David Haynes

## MEALS TAX MONTHLY REPORT

FOR THE MONTH OF \_\_\_\_\_ 20\_\_

### BUSINESS NAME AND ADDRESS

\_\_\_\_\_

1. MEAL CHARGES  
SUBJECT TO TAX

\_\_\_\_\_

2. TAX ON MEALS  
AT 6.5% OF (1)

\_\_\_\_\_

3. LESS 3% OF TAX (2)  
COLLECTION FEE

\_\_\_\_\_

TOTAL TAX DUE:  
(2) LESS (3)

\_\_\_\_\_

PENALTY (10% OF TAX DUE)

\_\_\_\_\_

INTEREST TO DATE  
(10% PER ANNUM)

\_\_\_\_\_

TOTAL DUE IF PAID  
AFTER DUE DATE

\_\_\_\_\_

MAKE CHECKS PAYABLE TO : TOWN OF CHILHOWIE  
INSTRUCTIONS AND INFORMATION OF REVERSE SIDE

SIGNATURE OF BUSINESS REPRESENTATIVE \_\_\_\_\_

- 1. WHO MUST PAY TAX-Any person receiving taxable meal charges must collect the tax from the person paying such charges.**
- 2. RATE OF TAXATION- A person as defined in the ordinance shall collect a tax of 6.5% charges made from any person for whom food & drink are prepared.**
- 3. TIME AND MANNER OF PAYMENT-Remittance covering taxes collected for any calendar month shall be made to the Treasurer on or before the 20<sup>th</sup> of the month following the month taxes are collected.**
- 4. PENALTIES-The Treasurer shall add to the tax a penalty of 10% of the tax plus interest on tax and penalty until paid. Penalty shall commence from the date such taxes are due and payable. Interest shall begin to accrue on the first day of the month next following the month in which such taxes are done.**
- 5. RECORDS-Every person liable for the collection and payment of taxes shall keep and preserve for a period of two years suitable records as may be necessary to determine such tax.**