



TOWN OF CHILHOWIE, VIRGINIA

Mayor: Gary L. Heninger
Council: Donna S. Blevins
Billy L. Clear
J. Brent Foster
Lewis W. Shortt, Jr.
Julie Sturgill
P.J. Wolfe

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Town Manager: John E.B. Clark, Jr.
Clerk/Treasurer: Marlene L. Henderson
Police Chief: Andrew K. Moss
Director Public Works: Jay Keen
Fire /EMS Chief: C. David Haynes
Building Official: Randy Sturgill
Recreation/Special Events Coordinator: Jeff Smarr
Legal: Cassel & Crewe, P.C.

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 _____	



PROVIDING SERVICE SINCE 1913 TO THE CITIZENS
OF THE TOWN OF CHILHOWIE AND OF SMYTH AND WASHINGTON COUNTIES.



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 20th 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.