

# RESTAURANTS

## Apply to Commissioner of the Revenue for a Business License

(All County & State regulations must be met before a Business License is valid including possibly those of County Planning Dep't, Health Dep't, Fire & Rescue, Public Safety, Sheriff's Office & VA Dep't of Taxation)

## MONTHLY File MEALS TAX RETURN and Remit MEALS TAXES

**ANNUALLY** by March 1 *Renew* your Business License & by April 1 *Pay* for renewed Business License

**ANNUALLY** by March 1 *File* your Return of Tangible Personal Property – Business Equipment (BE)

*Pay* BE taxes: due semi-annually by June 5 and December 5

**Immediately report** if closed or intending to close

**Immediately report** any change in address, contact person or other information, etc.

## DEFINITIONS

**CATERER:** A business or person who furnishes meals on the premises of another.

**MEAL:** Any prepared food and drink, including alcoholic beverages, offered or held out for sale by a restaurant, caterer or other vendor for the purpose of being consumed by an individual or group of individuals at one time to satisfy the appetite. All such food and drink is included whether intended to be consumed on the seller's premises or elsewhere, whether designated as breakfast, lunch, dinner, supper or by some other name and without regard to the manner, time or place of service.

**EXEMPT MEALS (not subject to tax):** see Section 155-128 of Frederick County Code.

**PURCHASER:** Any person who purchases a meal.

**RESTAURANT:** Any place in the County from which or in which meals are sold, including but not limited to places known as bakeries, bars, bowling alleys, cafes, cafeterias, coffee shops, clubs, convenience stores, delicatessens, diners, dining rooms, donut shops, eateries, grills, hot dog stands, ice cream shops, lunch counters, restaurants, snackbars and taverns. May also apply to gas stations.

**SELLERS:** Any restaurant or caterer selling meals or the person operating such business.

## TAX

A 4% tax of the amount paid for the meal is levied and imposed on the purchaser of every meal served, sold or delivered in the County by a restaurant or caterer. The tax must be added to the amount charged, paid by the purchaser, and collected by the seller at the time the charge for the meal becomes due and payable, whether payment is made in cash, by credit card or otherwise. All amounts collected as meals taxes are deemed to be held in trust by the seller collecting them until remitted to the County.

## REPORTING & REMITTANCE

Every seller must monthly submit to the Commissioner a signed Meals Tax Return, reporting the amount of charges collected for meals & the amount of meals tax required to be collected. Returns are due on or before the 20th day of the calendar month following the month being reported & must be accompanied by a remittance check for the amount of meals tax due made payable to the Frederick County Treasurer or the remittance can be paid online via the Treasurer's website.

**RETURN:** Go to [www.fcva.us/biztax](http://www.fcva.us/biztax):

- File **online** via *Meals Tax Monthly Return/Online* (few simple steps entering your gross receipts & it calculates the tax.
- OR complete *Meals Tax Monthly Return/Printable* form.

## REMITTANCE:

- Pay **online** by credit card/check at [www.fredtax.com](http://www.fredtax.com)
- OR, **even if filing return online**, can *mail* a check made payable and sent to:

Frederick County Treasurer  
PO Box 220  
Winchester VA 22604

IF FILING USING **PRINTABLE** RETURN FORM:

- Make check payable to:  
Frederick County Treasurer  
AND mail a check with form to:  
Leighann Miller  
Commissioner of the Revenue Office  
PO Box 552, Winchester VA 22604-0552

## RECORDKEEPING

Sellers must keep and preserve, for a period of the current year and three prior years, records showing all purchases taxable as meals tax, the amount charged the purchaser for each purchase, the date thereof, the taxes collected thereon, and the amount of tax required to be collected. The Commissioner has the power to examine such records to administer and enforce the Code.

## PENALTIES

A 10% penalty will be added to all meals taxes that are unpaid on the due date. In addition to such penalty, 10% interest per annum will accrue and be added to all due and unpaid taxes and penalties beginning with the first day following the imposition of the penalty. Taxes and penalties will be assessed and collected in the manner provided by law for the enforcement of the collection of other taxes.

## ENFORCEMENT

If a seller fails, refuses or neglects to collect such tax or to make the required reports and remittances, the Commissioner will issue a summons for such seller which will be served by a County Deputy Sheriff in the manner provided by law. If a meal purchaser refuses to pay the imposed meals tax, the seller can call upon the Sheriff's Department for assistance and the investigating officer can, when probable cause exists, issue the purchaser a summons returnable to the General District Court as provided by law. Any person violating or failing to comply with any of the Code will, upon conviction thereof, be guilty of a Class 1 misdemeanor punishable by a maximum fine of \$2,500. Conviction does not relieve a person from the payment, collection or remittance of the tax. Each violation or failure is separate offense.

## FURNISHINGS & EQUIPMENT

**Examples** (not all-inclusive) of furnishings & equipment to be reported ANNUALLY on Business Equipment Return:

### **Furniture:**

- tables & booths
- chairs
- coffee tables
- bar & bar stools
- waiting area benches
- counters
- hostess podium
- outdoor seating & umbrellas
- check-out counter

### **Office:**

- desks
- chairs
- telephones
- computer (monitor, keyboard, hard drive)
- printer
- copier
- facsimile machine
- filing cabinets
- time clocks
- office safe

### **Computer/Electronics:**

- office computer
- POS System (including cash register)
- radio headsets & pagers
- televisions
- music system
- security system
- phone system

### **Equipment:**

- smallwares (including but not limited to):
  - glassware
  - pitchers
  - flatware
  - dinnerware
  - barware
  - cookware (pots, pans etc.)
  - food prep utensils, knives & tools
  - table-top items (salt & pepper shakers etc.)
- water softener
- fire suppression system
- hood for ventilation
- walk-in coolers / freezers
- charbroilers

- flat-tops/griddles
- fryers
- cooks line refrigeration
- steam tables
- reach-in freezers & coolers (including behind bar area)
- stove/ ovens (including but not limited to)
  - convection
  - electric
  - gas
  - microwave
- pass-through with heat lamps
- warmers
- steamers
- spider eye
- prep tables & sinks
- dicers
- ice maker
- draft beer system
- bar 3 sink or dishwasher
- kitchen dishwasher
- can openers
- blenders/juicers
- toasters
- shelves
- ice bins
- coolers
- mop sink
- soda equipment
- iced tea & coffee makers
- wine racks / cabinets
- dish & glass racks
- bakery cases
- deli cases
- condiment pumps
- trays & tray stands

### **Banquet Room or Reception Hall:**

- items such as stackable chairs, coat rack, dance floor, centerpieces, portable stage, presentation easel etc.

### **Other:**

- linens (if owned)
- décor
- building signs
- outside sheds
- brooms, mops & mop bucket

### **Leased Equipment (for example, through):**

- Coca-Cola & Pepsi
- coffee & tea companies

## RESTAURANTS



Ellen E. Murphy  
COMMISSIONER OF THE REVENUE  
COUNTY OF FREDERICK, VIRGINIA

[www.fcva.us/cor](http://www.fcva.us/cor)

*Physical Location:* **107 North Kent Street**  
**1<sup>st</sup> Floor**  
**Winchester VA 22601**

*Mailing Address:* **PO Box 552**  
**Winchester VA 22604**

*Telephone No.:* **540-665-5681**

*Facsimile No.:* **540-667-6487**

*Hours:* **Monday – Friday**  
**(except Holidays)**  
**8:00 a.m. – 5:00 p.m.**

## BUSINESS DIVISION

**540.722.8335**

[www.fcva.us/biztax](http://www.fcva.us/biztax)

- Bev Rosato (Chief Administrator):  
540.722.8336 [brocato@fcva.us](mailto:brocato@fcva.us)
- Heidi Largent (Business License):  
540.722.8329 [hlargent@fcva.us](mailto:hlargent@fcva.us)
- Leighann Miller (Business License, Meals, Lodging) 540.722.8328 [lmiller@fcva.us](mailto:lmiller@fcva.us)
- Maria Price (Business Equipment):  
540.722.8393 [mprice@fcva.us](mailto:mprice@fcva.us)
- John Ziercher (Auditor):  
540.722.8332 [jzierche@fcva.us](mailto:jzierche@fcva.us)



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**Use online forms  
& programs.**

**It's simple and  
quick as a click!**