

ORDINANCE NO. _____

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE I, IN GENERAL, SECTION 20-2.1, LOCAL EXEMPTION OF CERTAIN ENERGY SOURCES.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation, is hereby amended and reordained by amending Article I, In General, Section 20-2.1, Local exemption of certain energy sources.

Chapter 20. Taxation

Article I. In General

Section 20-2.1. Local exemption of certain energy sources

~~Notwithstanding the provisions of section 20-1, and notwithstanding the provisions of section 20-2, and pursuant to section 58.1-608(9) of the Code of Virginia, effective January 1, 1982, the board of supervisors~~ *The following are* hereby exempts from both the general retail sales tax and the use tax, ~~the following~~: Artificial or propane gas, firewood, coal or home heating oil used for domestic consumption. “Domestic consumption” means the user of artificial or propane gas, firewood, coal or home heating oil by an individual purchaser for other than business, commercial or industrial purposes.

State law reference – Authority of County to enact this section, Code of Va., §58.1-609.13

Bruce C. Goodson
Chairman, Board of Supervisors

ATTEST:

Sanford B. Wanner
Clerk of the Board

Adopted by the Board of Supervisors of James City County, Virginia, this 25th day of November,
2008.

AmendCh20_ord