



## **TOWN OF LURAY**

Post Office Box 629/45 E. Main St.

Luray, Virginia 22835

Phone: 540-743-5511 Fax: 540-743-1486

### **BUSINESS LICENSE CHECKLIST – MOBILE FOOD UNIT**

- \_\_\_\_\_ Complete the top portion of the **Business License Application**. Leave the “gross receipts” portion blank. Sign and date at the bottom.
- \_\_\_\_\_ Complete the form titled “**Page County Building Department Information**”. This form will need to be approved by the Page County Building Official. We will email the form to the Page County Building office for you.
- \_\_\_\_\_ Complete the **Zoning Permit Application - Mobile Food Unit**
- \_\_\_\_\_ Complete the **Temporary Use Zoning Permit Application**. (See additional requirements listed on page 2 of form.)
- \_\_\_\_\_ Complete the “**Registration for Food & Beverage Tax**” form.
- \_\_\_\_\_ Keep the **Meals Tax Ordinance** for your records.
- \_\_\_\_\_ Keep the **Mobile Food Unit (Exhibit A) Ordinance** for your records.
- \_\_\_\_\_ Keep the “**Local Tax on Food and Beverage**” form for your records. Updated forms may be downloaded from our website [www.townofluray.com](http://www.townofluray.com).
- \_\_\_\_\_ **Bring all completed and signed forms to the Luray Town Office for review. Fees will be determined upon approval.**

**TOWN OF LURAY BUSINESS LICENSE APPLICATION**  
**POST OFFICE BOX 629 LURAY, VIRGINIA 22835**  
**540-743-5511 OR FAX 540-743-1486**

BUSINESS NAME \_\_\_\_\_ APPLICANT'S NAME \_\_\_\_\_

BUSINESS LOCATION \_\_\_\_\_ MAILING ADDRESS \_\_\_\_\_

TELEPHONE \_\_\_\_\_ FAX # \_\_\_\_\_ SOCIAL SECURITY # \_\_\_\_\_

FEDERAL ID # \_\_\_\_\_ SALES TAX # \_\_\_\_\_ EMAIL \_\_\_\_\_

**DESCRIBE TYPE OF BUSINESS AND ACTIVITIES IN DETAIL**

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**ALL BUSINESSES MUST STATE THEIR PREVIOUS YEAR'S VOLUME OF GROSS RECEIPTS LESS SALES TAX. THE INFORMATION FURNISHED BY YOU ON THIS FORM IS THE BASIS USED IN ASSESSING YOUR BUSINESS LICENSE IN THE TOWN OF LURAY.**

...REPORT GROSS RECEIPTS BELOW...

**THE TREASURER'S OFFICE WILL CALCULATE YOUR LICENSE FEE**

DESCRIPTION	GROSS RECEIPTS
RETAIL MERCHANT	
WHOLESALE MERCHANT	
PROFESSIONAL	
BUSINESS, PERSONAL, REPAIR SERVICE DESCRIPTION	
CONTRACTOR BUSINESS WITHIN TOWN LIMITS	
CONTRACTOR (OUTSIDE TOWN LIMITS) (only report receipts made within Town of Luray)	
FINANCIAL SERVICES	
GASOLINE AND FUEL OIL DEALERS	
ITINERANT MERCHANT OR PEDDLER \$500.00 per year	
MOBILE FOOD UNIT \$500.00/year + additional guidelines	
REAL ESTATE BROKER, APPRAISER, SALESPERSON	
DIRECT SELLER	
TELEPHONE	
BEER AND WINE OFF PREMISES \$37.50 <input type="checkbox"/>	
BEER AND WINE ON PREMISES \$37.50 <input type="checkbox"/>	
MIXED BEVERAGES <input type="checkbox"/> \$200.00	
VENDING MACHINES(# OF MACHINES _____)	
BOTTLER'S LICENSE <input type="checkbox"/> \$500.00	
DISTILLERY <input type="checkbox"/> Under 5,000 gal, <input type="checkbox"/> Over 5,000 gal <input type="checkbox"/>	
TOBACCO - \$20.00	
BREWERY - \$250.00 <input type="checkbox"/>	

I HEREBY SWEAR OR AFFIRM THAT THE ABOVE INFORMATION AS TO GROSS RECEIPTS, SALES, COMMISSIONS, PURCHASES AND CONTRACTS IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

**THIS FORM MUST BE COMPLETED AND LICENSE PURCHASED BY MARCH 1<sup>ST</sup>**

**10% PENALTY ADDED IF LICENSE IS NOT PAID BY MARCH 1<sup>ST</sup>**

**INTEREST PER ANNUM OR .83% PER MONTH**

ZONING DISTRICT

ZONING ADMINISTRATOR APPROVAL

ACCOUNT NUMBER

**Page County Building Department Information  
Required for the Town of Luray Business License**

Date: \_\_\_\_\_ Tax Map #: \_\_\_\_\_ SS/ID #: \_\_\_\_\_

**Applicant:** \_\_\_\_\_ **Owner of Property (if different):** \_\_\_\_\_

Name: \_\_\_\_\_ Name: \_\_\_\_\_

Address: \_\_\_\_\_ Address: \_\_\_\_\_

Telephone #: \_\_\_\_\_ Telephone #: \_\_\_\_\_

Name of Proposed Business: \_\_\_\_\_

Type of Business: \_\_\_\_\_

**Check Only One:** In Home Occupation: \_\_\_\_\_ Stand Alone Business: \_\_\_\_\_

New Construction: Yes \_\_\_ No \_\_\_ Current Use of Property: \_\_\_\_\_

Will this Business be open to the public? Yes \_\_\_ No \_\_\_

Number of Employees: \_\_\_\_\_ Number of Patrons per Day: \_\_\_\_\_

Public Water and Sewer Available? Yes \_\_\_ No \_\_\_

Page County E911 Address of Proposed Business: \_\_\_\_\_

Signature of Applicant/Owner: \_\_\_\_\_ Date: \_\_\_\_\_

Page County Building Official: _____	Approved _____	Denied _____
_____		Date: _____
<i>Page County Building Official</i>		

**Note: Effective October 12, 2005, this form must be completed by the applicant/owner and delivered to the Page County Department of Inspections for approval. Prior to issuance of a Business License by the Town of Luray, approval must be received from the Department of Inspections.**



# Town of Luray

## Zoning Permit Application Mobile Food Unit

Application No.: \_\_\_\_\_

I, as owner or authorized agent for the property described below, do hereby certify that I have the authority to make this application for a Zoning Permit for the activity described below and as show on any attached plans or specifications, that the information provided is correct and that any construction/use will conform to the regulations of the Town's *Zoning Ordinance* and other codes of the Town of Luray, County of Page, and Commonwealth of Virginia, as applicable. This permit application authorizes the Zoning Administrator or designee to perform reasonable site inspections as required to confirm information provided and compliance with the conditions applicable to this permit. Further I understand that any deviation from the application as requested shall require the express written approval of the Zoning Administrator.

**Purpose of Application:**     Business License                     Inside Renovations                     Temporary Pool

### Applicant Information:

Applicant Name \_\_\_\_\_

Company Name \_\_\_\_\_

Address \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

### Property Owner Information:

Owner Name \_\_\_\_\_

Address \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

### Property Information:

Site Address \_\_\_\_\_

Page County Tax Map Number \_\_\_\_\_ Town Zoning District \_\_\_\_\_

### Request Information:

Nature of Request (Describe Fully) \_\_\_\_\_

\_\_\_\_\_

For Pools: Include sketch of proposed placement on lot in relation to home and neighboring lots on back of application  
For Business License: All taxes must be current; Any signage will require separate permit application  
For Inside Renovations: Please identify contractor, anticipated construction time, and estimated value of improvements in description

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Zoning Administrator

\_\_\_\_\_  
Date

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# Town of Luray

## MOBILE FOOD ESTABLISHMENT TEMPORARY USE ZONING PERMIT

Application No.: \_\_\_\_\_

### **Applicant Information:**

Business Name: \_\_\_\_\_

Applicant Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**THIS PERMIT IS VALID THROUGH DECEMBER 31<sup>ST</sup> OF THE YEAR OF WHICH THE PERMIT IS ISSUED**

**OPERATIONAL REQUIREMENTS ARTICLE II, SECTION 202, 522.3**

- (a) A mobile food unit must leave the host property once daily for service by its commissary unless the mobile food unit is a fully self-contained operation.
- (b) Only food and non-alcoholic beverages may be sold. Notwithstanding the foregoing, the retail sale of merchandise is permitted as an accessory use.
- (c) Portable receptacles for the disposal of waste materials and other litter must be provided and emptied daily by the operator. Town trash receptacles and service may not be used for compliance with this requirement.
- (d) No solid or liquid waste may be discharged, and the host property must be kept reasonably clear of trash and debris.
- (e) Subject to the location requirements above in section 522.2, a mobile food unit may utilize:
  - (1) One portable table up to 30 square feet in surface area to furnish condiments, napkins, utensils, and other accoutrements.
  - (2) One portable table up to 50 square feet in surface area, one table-mounted umbrella up to eight feet in diameter, and six seats for every 500 square feet of property provided by the host property for operation of the mobile food unit subject to a maximum of six portable tables, six umbrellas, and 36 seats.
- (f) The temporary use permit and business license must be displayed in a visible location.
- (g) Signage may be displayed on the exterior body of the mobile food unit and include the use of one attached or detached menu board of up to 12 square feet in sign area. Any additional signage is allowed only to the extent permitted on the host property pursuant to article VIII. The mobile food unit must comply with all other applicable town code requirements, including the collection, reporting and remittance of town meals tax.

The undersigned has read and understands the above requirements for mobile food establishments. Additionally, the undersigned understands that failure to maintain compliance with the Zoning Ordinance requirements may result in revocation of this permit, following notice to the permit holder:

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

**APPLICATION REQUIREMENTS:**

- Virginia Department of Health Permit
- Town Business License
- Property Owner Name, Signature, Days/Hours of Operation, Site Sketch for Each Vending Location
- **Application Fee:** This is a flat fee and is not prorated throughout the year.

**Proposed Mobile Food Establishment Information:**

Property Owner Name: \_\_\_\_\_

Property Address: \_\_\_\_\_

Property Owner Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Proposed Days Vending At Site: \_\_\_\_\_

Proposed Hours of Operation: \_\_\_\_\_

\_\_\_\_\_  
Signature of Property Owner

\_\_\_\_\_  
Date

**\*\*PLEASE ATTACH A SITE SKETCH WITH DIMENSIONS/MEASUREMENTS TO INDICATE LOCATION OF SETUP AND COMPLIANCE WITH LOCATION REQUIREMENTS OF ZONING ORDINANCE ARTICLE II, SECTION 202, 522.2 (ATTACHED).**

**TOWN OF LURAY, VIRGINIA**  
**Office of the Treasurer**  
**45 East Main Street, Post Office Box 629**  
**Luray, Virginia 22835**  
**Telephone: 540-743-5511      Fax: 540-743-1486**

**REGISTRATION FOR FOOD & BEVERAGE TAX**

A Separate Registration Form Is Required For Each Location

Taxpayer ID# \_\_\_\_\_

Virginia Sales Tax Registration Number \_\_\_\_\_

Applicant \_\_\_\_\_

Individual \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation \_\_\_\_\_

Trade Name \_\_\_\_\_

Physical Location \_\_\_\_\_

Mailing Address If Different From Physical Location \_\_\_\_\_

Class \_\_\_\_\_

Restaurant, Cafeteria, Delicatessen, Snack Bar, Drive-In, Coffee Shop, Club,  
Convenience/Grocery Store, Diner, Dining Room, or other establishment selling  
prepared food.

Telephone Number \_\_\_\_\_

Number of Locations in Town \_\_\_\_\_

Location of Each \_\_\_\_\_

Date Business Began \_\_\_\_\_

**IMPORTANT:** Name and telephone number of accountant or person responsible for reporting tax.

Name \_\_\_\_\_

Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

Footnotes:

--- (5) ---

State Law reference- Excise tax on meals, Code of Virginia, § 58.1-3840.

## **ARTICLE VII. MEALS TAX**

### **Sec. 78-171. Levy.**

The town hereby imposes and levies an excise tax at a rate of five percent on all meals purchased in the town, regardless of where such meals are prepared or consumed, except as provided herein.

(Code 1981, § 17-91; Ord. of 7-10-2000, § II; Ord. of 10-10-2000, § II; Ord. of 7-1-2013(2), § 1); Ord. of 5-13-2024, § 2)

### **Sec. 78-172. Exemptions.**

- (a) No such tax on meals may be imposed on:
- (1) That portion of the amount paid by the purchaser as a discretionary gratuity in addition to the sales price of the meal; or
  - (2) That portion of the amount paid by the purchaser as a mandatory gratuity or service charge added by the restaurant in addition to the sales price of the meal, but only to the extent that such mandatory gratuity or service charge does not exceed 20 percent of the sales price.
- (b) No such tax on meals may be imposed when sold or provided by:
- (1) Boarding houses that do not accommodate transients;
  - (2) Cafeterias operated by industrial plants for employees only;
  - (3) Restaurants, as such term is defined in subdivision 9(a) of Section 35.1-1 of the Code of Virginia, as amended, to their employees as part of their compensation when no charge is made to the employee;
  - (4) Volunteer fire departments and rescue squads; nonprofit churches or other religious bodies; educational, charitable, fraternal, or benevolent organizations, the gross proceeds of which are to be used by such church, religious body or organization exclusively for nonprofit educational, charitable, benevolent, or religious purposes;
  - (5) Churches that serve meals for their members as a regular part of their religious observances;
  - (6) Public or private elementary or secondary schools, or public or private colleges and universities, to their students or employees;
  - (7) Hospitals, medical clinics, convalescent homes, nursing homes, or other extended care facilities to patients, residents or employees thereof;
  - (8) Daycare centers;
  - (9) Homes for the aged, infirm, handicapped, battered women, narcotic addicts, or alcoholics;
  - (10) Age-restricted apartment complexes or residences with restaurants, not open to the public, where meals are served and fees are charged for such food and beverages, and are included in rental fees; or
  - (11) Vending stands or other business enterprises under the jurisdiction of the Department for the Blind and Vision Impaired, and located on property acquired and used by the United States for any military or naval purpose.

- (c) No such tax on meals may be imposed:
  - (1) When used or consumed and paid for by the commonwealth, any political subdivision of the commonwealth, or the United States;
  - (2) Provided by a public or private nonprofit charitable organization or establishment to elderly, infirm, blind, handicapped, or needy persons in their homes, or at central locations; or
  - (3) Provided by private establishments that contract with the appropriate agency of the commonwealth to offer food, food products, or beverages for immediate consumption at concession prices to elderly, infirm, blind, handicapped, or needy persons in their homes or at central locations.
- (d) No such tax on meals may be imposed on the following items when purchased for off-premises consumption:
  - (1) Food and beverages sold in factory sealed containers or packages, and purchased for off-premises consumption;
  - (2) Food and beverages purchased from grocery stores and convenience stores, or for human consumption as "food" is defined in the Federal Food Stamp Act of 1977, as amended, and federal regulations adopted pursuant to that act, except for the following items ready for human consumption at a delicatessen counter: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and nonfactory sealed beverages;
  - (3) Food and beverages sold through vending machines; or
  - (4) Food and beverages purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.

(Code 1981, § 17-92; Ord. of 7-10-2000, § III; Ord. of 10-10-2000, § III; Ord. of 7-1-2013(2), § 1)

### **Sec. 78-173. Collection.**

- (a) The tax imposed on meals shall be added to the amount of the purchase, and then collected by the seller and paid by the purchaser at the time such charge is due.
- (b) All meals tax collections shall be deemed to be held in trust for the town.
- (c) The wrongful and fraudulent use of such collections other than remittance of the same as provided by law shall constitute embezzlement pursuant to Section 18.2-111 of the Code of Virginia, as amended.

(Code 1981, § 17-93; Ord. of 7-10-2000, § IV; Ord. of 10-10-2000, § IV; Ord. of 7-1-2013(2), § 1)

### **Sec. 78-174. Reporting.**

- (a) Every person required to pay the tax on meals imposed by this article shall keep and maintain records of all taxable purchases, for a period of five years from the date of each purchase, setting forth information as the treasurer may require, to include, but not limited to, the following:
  - (1) The date of all taxable purchases;
  - (2) The amount of all taxable purchases;
  - (3) The amount of tax levied on all purchases; and
  - (4) The amount of tax collected on all purchases.
- (b) The treasurer shall have the power to examine and duplicate all such records at reasonable times, without unreasonably interfering with any business, for the purpose of enforcing the provisions of this article.
- (c) Every person required to pay the tax on meals imposed by this article shall, by the 20th day of the following month, file a report with the treasurer, setting forth information as the treasurer may require, to include, but not limited to, the following:
  - (1) The monthly gross purchases of meals;
  - (2) The monthly gross purchases of meals exempt from such tax;
  - (3) The monthly gross tax levied on all purchases; and
  - (4) The monthly gross tax collected on all purchases.

(Code 1981, § 17-94; Ord. of 7-10-2000, § V; Ord. of 10-10-2000, § V; Ord. of 7-1-2013(2), § 1)

### **Sec. 78-175. Payment.**

The seller shall pay all meals tax collections to the town as provided in this article and as the treasurer may require.

(Code 1981, § 17-95; Ord. of 7-10-2000, § VI; Ord. of 10-10-2000, § VI; Ord. of 7-1-2013(2), § 1)

### **Sec. 78-176. Penalties.**

Any person willfully failing or refusing to collect, report or pay the tax on meals as required under this article within the time required shall also pay a penalty in the amount of ten percent of the tax on meals, or a minimum of \$10.00 if such failure is not more than 30 days in duration, and thereafter, shall pay interest in the amount of 12 percent per annum.

(Code 1981, § 17-96; Ord. of 7-10-2000, § VII; Ord. of 10-10-2000, § VII; Ord. of 7-1-2013(2), § 1)

### **Sec. 78-177. Enforcement.**

- (a) If any person shall fail or refuse to timely collect, report or pay the tax on meals imposed under this article, or if the treasurer has reasonable cause to believe that an erroneous statement has been filed, the treasurer shall proceed in such manner as is practicable to obtain facts and information on which to base an estimate of the tax due the town and, shall make such investigation and take such testimony and other evidence as may be necessary, provided that notice and opportunity to be heard be given any person who may become liable for the amount owing prior to any determination by the treasurer.
- (b) As soon as the treasurer has procured whatever facts and information as may be obtainable upon which to base the assessment of any tax payable by any person who has failed to collect, report, or pay such tax, the treasurer shall proceed to determine and assess against such person the tax, penalty, and interest provided in this article, and shall notify the person by certified or registered mail sent to his last known address of the amount of such tax, penalty, and interest. The total amount thereof shall be payable ten days after the date such notice is given.

(Code 1981, § 17-97; Ord. of 10-10-2000, § VIII; Ord. of 7-1-2013(2), § 1)

### **Sec. 78-178. Violation.**

- (a) Any person willfully failing or refusing to collect, report or pay the tax on meals as required under this article shall, upon conviction thereof, be guilty of a Class 1 misdemeanor, except that any such person shall be guilty of a Class 3 misdemeanor if the amount of tax lawfully assessed is \$1,000.00 or less.
- (b) Each violation of this article shall constitute a separate offense, and conviction of any such violation shall not relieve any person from the collection, reporting or payment of the tax on meals imposed under this article.

(Code 1981, § 17-98; Ord. of 10-10-2000, § IX; Ord. of 7-1-2013(2), § 1)

### **Secs. 78-179—78-189. Reserved.**

## EXHIBIT A

1. Article II, Section 202 is amended to include the following definition:

*Mobile food unit:* A self-contained food service operation located in a readily movable wheeled vehicle or towed trailer which (a) is used to store, prepare, display, or serve food intended for individual portion service and consumption; and (b) occupies any location for a period of less than one year.

2. Article IV, Section 406.1 is amended to include the following:

(dd) Mobile food unit.

3. Article V is amended to include the following as Section 522:

522.1. *Permit requirements.*

- (a) A temporary use permit issued by the zoning administrator is required prior to the operation of a mobile food unit as a principal or accessory use on private property within the town.
- (b) An application for a temporary use permit to operate a mobile food unit shall include the following:
  - (1) A valid permit issued by the Virginia Department of Health or information reasonably demonstrating that no such permit is required.
  - (2) Written permission from the owner of the private property which will host the mobile food unit.
  - (3) A sketch illustrating access to the site, parking areas, routes for ingress and egress, placement of the mobile food unit, distance from property lines, garbage receptacles, and any other features associated with the mobile food unit.
  - (4) A description of the proposed days and hours of operation.
  - (5) An application for a town business license.
- (c) A temporary use permit shall be valid through the end of the calendar year in which the permit is issued.
- (d) A temporary use permit is not required for a mobile food unit:
  - (1) Catering or providing food to a closed private event on private property such as a wedding, birthday, or employee lunch,;
  - (2) Participating in a special event approved by the town;
  - (3) Whose business activity falls within the definition of peddler set forth in sec. 30-97 of the town code; or

- (4) Participating in a public event for which the town has issued a special event permit.
- (e) The zoning administrator may revoke a temporary use permit in the event the permit holder is provided with written notice of specified violations of this section and fails to implement corrective action within 10 days of the date of the notice.

522.2. *Location requirements.*

- (a) A mobile food unit must be positioned at least 15 feet away from all driveway entrances, alleys, handicapped parking spaces, and fire hydrants.
- (b) No parking space that is necessary to satisfy minimum parking requirements applicable to the host property may be occupied by a mobile food unit.
- (c) A minimum clearance area three feet wide must be maintained on all sides of the mobile food unit.
- (d) A mobile food unit may not be located in a manner that interferes with drive aisles, ingress and egress from the host property, designated fire lanes, or sight distance requirements.
- (e) A mobile food unit located on a parcel adjoining or adjacent to a residential zoning district shall be located at least 25 feet from the property line.
- (f) A mobile food unit may only be located on a paved, gravel, or concrete surface.

522.3 *Operational requirements.*

- (a) A mobile food unit must leave the host property once daily for service by its commissary unless the mobile food unit is a fully self-contained operation.
- (b) Only food and non-alcoholic beverages may be sold. Notwithstanding the foregoing, the retail sale of merchandise is permitted as an accessory use.
- (c) Portable receptacles for the disposal of waste materials and other litter must be provided and emptied daily by the operator. Town trash receptacles and service may not be used for compliance with this requirement.
- (d) No solid or liquid waste may be discharged and the host property must be kept reasonably clear of trash and debris.
- (e) Subject to the location requirements above in section 522.2, a mobile food unit may utilize:
  - (1) One portable table up to 30 square feet in surface area to furnish condiments, napkins, utensils, and other accoutrements.
  - (2) One portable table up to 50 square feet in surface area, one table-mounted umbrella up to eight feet in diameter, and six seats for every 500 square feet of property provided by the host property for operation of the mobile food unit subject to a maximum of six portable tables, six umbrellas, and 36 seats.

- (f) The temporary use permit and business license must be displayed in a visible location.
- (g) Signage may be displayed on the exterior body of the mobile food unit and include the use of one attached or detached menu board of up to 12 square feet in sign area. Any additional signage is allowed only to the extent permitted on the host property pursuant to article VIII. The mobile food unit must comply with all other applicable town code requirements, including the collection, reporting and remittance of town meals tax.

Town of Luray  
Office of the Treasurer, P.O. Box 629  
Luray, Virginia 22835  
(540) 743-5511  
Local Tax on Food and Beverage



Report for the month of \_\_\_\_\_, 20\_\_\_\_

Business Name: \_\_\_\_\_

Taxpayer ID# \_\_\_\_\_

Address: \_\_\_\_\_

Virginia Sales Tax Registration Number:  
\_\_\_\_\_

1. Gross Sales on Meals: \$ \_\_\_\_\_

2. Allowable Exemptions: \$ \_\_\_\_\_

a. Meals to Employees when no charge is made to employee \$ \_\_\_\_\_

b. Meals Paid for by Federal, State or Local Governments \$ \_\_\_\_\_

c. Non-alcoholic beverages, popcorn, candy and confections  
sold in theaters \$ \_\_\_\_\_

d. Meals sold to nonprofit educational, religious and  
charitable organizations \$ \_\_\_\_\_

e. TOTAL EXEMPTIONS: (Detailed attachment required to  
substantiate the amount being deducted) \$ \_\_\_\_\_

3. Items 1 less Item 2 (e): \$ \_\_\_\_\_

4. TAX (5 % of Item 3): \$ \_\_\_\_\_

5. Penalty for late filing and payment (10 % of Item 4): \$ \_\_\_\_\_

6. Interest for late filing and payment (12 % per annum): \$ \_\_\_\_\_

7. Total Tax, Penalty, and Interest Due (Sum of lines 4, 5, & 6): \$ \_\_\_\_\_

*I swear (or affirm) that I have examined this return, that it is made in good faith, and that to the best of my knowledge and belief all entries made herein, and contained in each schedule or statement attached and made a part hereof, are true, correct and complete, and in accordance with the law and regulations hereto.*

\_\_\_\_\_  
Signature Title Date

TAX IS DUE EACH CALENDAR MONTH ON OR BEFORE THE 20<sup>TH</sup> OF THE MONTH FOLLOWING THE MONTH IN WHICH THE TAXES ARE COLLECTED.  
MAKE CHECKS PAYABLE TO THE TOWN OF LURAY AND RETURN ORIGINAL COMPLETED FORM ALONG WITH PAYMENT TO: Town of Luray, P.O. Box  
629, Luray, VA 22835. \* Retain a copy for your records\*

*Town Office Use Only*

Date Paid: \_\_\_\_\_ Amount: \_\_\_\_\_ Authorized Signature: \_\_\_\_\_