



## Need More Information?

If you have questions or need more information about the Food and Beverage Tax you can visit the Culpeper County website, [web.culpepercounty.gov](http://web.culpepercounty.gov), select Services, then County Code, then navigate to Culpeper County, Virginia – Code of Ordinances Chapter 12 Taxation, Article XIX Food and Beverage Tax, Secs. 12-260 through 12-279 for the complete ordinance.

## Contact Information

Office of the Commissioner of the  
Revenue

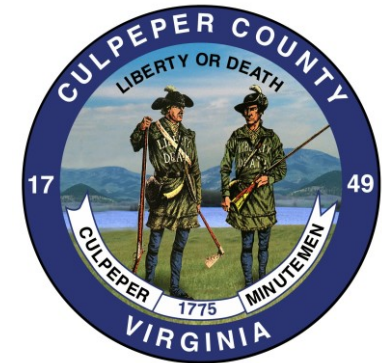
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Office Hours  
Monday – Friday  
8:30 A.M. – 4:30 P.M.

This document was prepared by the Culpeper County  
Commissioner of the Revenue's Office for the benefit of  
Culpeper taxpayers.

# County Food and Beverage Tax



**Terry L. Yowell**  
**Commissioner of the**  
**Revenue**  
**Culpeper County**

[foodandbeveragetax@culpepercounty.gov](mailto:foodandbeveragetax@culpepercounty.gov)

[web.culpepercounty.gov/revenue](http://web.culpepercounty.gov/revenue)



## Effective Date

Effective January 1, 2023, Culpeper County will begin levying a tax on the purchase of all prepared food and beverages. The Food and Beverage tax is 6% of the total cost of food and beverages sold.

The County Food and Beverage Tax **is** in addition to the State Sales Tax. The County Food and Beverage Tax **is not** in addition to the Town of Culpeper Food and Beverage Tax. Tax levied on the sale of prepared food and beverages, subject to taxation by the Town of Culpeper, must continue to be remitted to the Town office. The tax levied on the sale of prepared food and beverages, subject to taxation by the County, must be remitted to the Commissioner of the Revenue office.

## Applies to

The Food and Beverage Tax will apply to all Culpeper County businesses selling prepared food and beverages, including alcoholic beverages, whether prepared or consumed in the food establishment or not, and whether consumed on the premises of the food establishment or not.

Examples of businesses responsible for collecting and remitting the food and beverage tax include but are not limited to:

|                         |                                    |
|-------------------------|------------------------------------|
| Bakeries                | Food Trucks & Vendors              |
| Bars & Breweries        | Health Clubs                       |
| Buffets                 | Hot Dog Stands                     |
| Cafes                   | Ice Cream Parlors/<br>Yogurt Shops |
| Caterers                | Lunch Rooms                        |
| Coffee Shops            | Mobile Food Services               |
| Concession Stands       | Night Clubs                        |
| Confectionery           | Public & Private Clubs             |
| Convenience Stores      | Push Carts                         |
| Delicatessen            | Restaurants                        |
| Dining Rooms            | Short Order Places                 |
| Distilleries & Wineries | Sporting Venues                    |



## Reporting and Payment Requirements

The tax is collected by the business and held in trust until remitted to the County. Returns and payments are due to the Commissioner of the Revenue's Office on or before the 20<sup>th</sup> day of each month, covering the amount of tax collected during the preceding month. Payments are to be made payable to 'Culpeper County Treasurer'.