



## Requirements for selling Alcoholic Beverages within the City of Alexandria

Your establishment must be registered with the Virginia Department of Alcoholic Beverage Control (ABC) Board for a privilege to manufacture, distribute, sell, and serve alcoholic beverages in the Commonwealth.

6308 Grovedale Dr.  
Alexandria, VA 22310-2551  
703.313.4432  
[www.abc.virginia.gov](http://www.abc.virginia.gov)

Remember to also register with our office for the appropriate business licenses that correspond to your ABC privileges.

## City of Alexandria Treasury Division

301 King Street, Room 1510  
Alexandria, VA 22314  
703.746.4800  
[payments@alexandriava.gov](mailto:payments@alexandriava.gov)

Accepted methods of payment: cash, check, money order, Visa, Mastercard, and Discover

Returned checks are subject to a \$35 fee in accordance with state law

## Meals Tax Due Dates

Month Taxes Collected from Customer	Remittance Due Date
January	February 28
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31

## Business Tax Portal

File, pay, view correspondence, update mailing address and more at [Businesstaxportal.alexandriava.gov](http://Businesstaxportal.alexandriava.gov)



## City of Alexandria Business Tax

301 King St., Room 1700  
Alexandria, VA 22314  
703.746.4800

[businesstax@alexandriava.gov](mailto:businesstax@alexandriava.gov)



# City of Alexandria Meals and Beverage Tax

*Kendel Taylor, Director of Finance*

## Code of the City of Alexandria Title 3, Chapter 2, Article N

### Definitions

*Caterer* – a person who furnishes food, beverages, or both, on the premises of another, for compensation.

*Meal* – all prepared food and beverages, including alcoholic beverages, offered or held out for sale by a restaurant for the purpose of being consumed on or off the premises.

*Person* – any individual, corporation, company, association, firm, co-partnership or any group of individuals acting as a unit.

*Purchaser* – any person who purchases a meal.

*Restaurant* – any place located in the City, in or from which meals are sold.

*Seller* – any person who sells a meal.

### Register for Sales and Use Tax with the Virginia Department of Taxation

Every seller must file a Virginia Sales and Use tax return form ST-9 on a monthly basis with the Virginia Department of Taxation to report gross sales. Please use City of Alexandria locality “FIPS” Code 51510.

P.O. Box 1115, Richmond, VA 23218  
804.367.8057  
[www.tax.virginia.gov/businesses](http://www.tax.virginia.gov/businesses)

### Alexandria Health Department

Food establishments are required to obtain a Health Permit.

4480 King Street  
Alexandria, VA 22302  
703.746.4910  
[www.alexandriava.gov/Health](http://www.alexandriava.gov/Health)

### Meals Tax

The City of Alexandria levies a five percent (5%) meal and beverage tax on the purchaser of a meal. This tax is charged in addition to the Virginia sales and use tax of 6%.

Meals tax is collected by the seller from consumer at the time of sale and held in trust until remitted to the City of Alexandria the following month.

Every seller must file a meals tax return with the Department of Finance on or before the last day of the calendar month following the month being reported, showing the amount of meals charges and tax collected.

Failure to remit the tax by the monthly due date is subject to a 10% penalty or \$10, whichever is greater, not to exceed the amount of tax due. Additionally, a statutory tax assessment will be made for any month(s) not in compliance.

### Meals Tax applies to:

- All sandwiches, hot or cold.
- All hot foods.
- All non-factory sealed beverages, fountain drinks, hot or cold coffee or chocolate, milkshakes, and floats regardless of whether they have a lid.
- Frozen or chilled factory-packaged, single-served sandwiches, burritos, and the like, marketed and sold in a food establishment that provides a heating device to render the item palatable.
- Salads, commonly referred to as Chef, Cobb, or other similar garden style salads, that are packaged or prepared in a manner similar to those provided in a restaurant or purchased in a grocery delicatessen or convenience store and packaged in containers affixed with lids or tops ready for immediate consumption.
- Alcoholic beverages sold at restaurants, drinking establishments, festivals, receptions, sporting events, and other similar events.



### Meals Tax does not apply to:

- Grocery items (frozen TV dinners, loaves of bread, containers of milk, and beverages & condiments that are pre-packaged or measured into a large quantity not suitable for immediate consumption).
- Garden type salads in factory sealed packages that are considered to be for additional home preparation. These salads are usually sold in the produce section of grocery stores in factory sealed, stay-crisp style bags, and usually require additional preparation before consumption.
- Salads, such as potato, macaroni, chicken salad or coleslaw, sold by the pound and not for immediate consumption on premises. These salads are commonly sold in the grocery delicatessens in containers with lids.
- Frozen seafood sold by the pound in grocery stores that provide employee operated steam cooking at no additional charge and when the item is not to be consumed on premise.
- Ice cream or frozen yogurt in factory packaged or bulk packed containers sold at a store or by a street or ice cream truck vendor.
- Alcoholic and non-alcoholic beverages, in factory sealed containers, sold for off-premise consumption.

### Record Keeping Requirements

Any person liable for the meals tax should keep current and accurate records for a period of five (5) years for audit by the City.