SPECIAL EVENTS *and* FOOD TRUCKS

A. All event planners must submit special event application to JCC Development Management, which will convey it on to Commissioner of the Revenue. Organizers will then provide required information to Commissioner of the Revenue before and after the event.

B. If event is officially sponsored by nonprofit 501(c) or political subdivision: Organizer must present proof of exemption (IRS Letter of Determination, or credentials from political subdivision).
    1. If such proof is provided, there is no fee for organizer, but all vendors must be licensed.
    2. If such proof is not provided, the event will be considered taxable. Both organizer and vendors must be licensed.

C. James City County does not levy an admissions tax.

D. All other events: Event organizer applies and pays for one of two licenses from JCC COR:
    - If event has food vendors: Organizer must obtain a "circus or carnival" license from COR ($100 per day). *Circus and carnival* definition: a "carnival" shall mean an aggregation of shows, amusements, concessions, eating places and riding devices or any of them, operated together on one lot or street or on contiguous lots or streets, moving from place to place, whether or not the same are owned and actually operated by separate persons, firms or corporations (Code of Virginia § 58.1-3728) and fee schedule (Code of JCC Chapter 12-21). IMPORTANT: event organizer must provide info to COR (full name, trade name, and address) of every vendor expected to attend (one week before event) and a second list (one week after the event) naming all who actually attended.
    - If event does not have food vendors (jewelry shows, conventions, etc.): Either license as above, or organizer may alternatively obtain an "itinerant merchant" license from JCC COR ($500 per event). *Itinerant merchant* definition: the term "itinerant merchant" means any person who engages in, does, or transacts any temporary or transient business in any county, city or town and who, for the purpose of carrying on such business, occupies any location for a period of less than one year. (Code of Virginia § 58.1-3717) and Code of JCC Chapter 12-21 (fee schedule). We will not register or license individual vendors at these events.

E. Operators of mobile food units that will operate here for any event must also apply for a business license from JCC COR, regardless of their home locality. They will all be taxed at the same rate as local food trucks ("Mobile Food Vendor, Local," or "Mobile Food Vendor, Out of Town") (most out-of-town operators will probably pay $30 fee), and will be required to remit monthly meals tax coupons. IMPORTANT: License account will remain open until owner closes it in writing. License holders are responsible for notifying the Commissioner in writing of any change in business ownership, activity, mailing address, etc.

Mobile food truck vendor license application must include normal BPOL application requirements:
- Copy of corporate or LLC registration from the Virginia State Corporation Commission (SCC)
- "Doing Business As" (DBA) certificate
    a. Local vendor: certified original from WJCC Circuit Court, or
    b. Nonlocal vendor: copy of the DBA from another locality's circuit court
- Meals tax registration (JCC Commissioner of Revenue)
- Local vendor: Home Occupation Application form (JCC Commissioner of Revenue)

Plus:
- Approved "Mobile Food Vending Permit" from the (JCC Zoning Department)
- Copy of state sales tax registration (Virginia Department of Taxation)
- Completed "Mobile Food Unit Application" from (JCC Commissioner of Revenue)

Links
Special Events Information and Application
Zoning Department forms and applications website
Commissioner of Revenue business tax forms and applications website

References: Code of Virginia §58.1 Chapter 6 (Retail Sales and Use Tax)
                   Code of Virginia §58.1 Chapter 37 (Business, Professional, and Occupational License)
                   Code of James City County Chapter 12 (Business, Professional, and Occupational License)
                   Code of James City County Chapter 20 (Taxation)

January 2017