ORDINANCE NO. 2023-03

AN ORDINANCE TO INCREASE THE MEALS TAX FROM FIVE PERCENTTO SIX PERCENT.

BE IT ORDAINED by the Mineral Town Council that the Mineral Town Code, Chapter 389, "Taxation," Article V, "Meals Tax," section 389-26 be amended to read in its entirety as follows:

"§ 389-26 Levy of tax.

There is hereby imposed and levied by the Town of Mineral on each person a tax at the rate of six percent (6%) on the amount paid for meals purchased from any food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not. There shall be no tax if the total amount paid is \$0.50 or less; on larger amounts, a fractional cent of tax shall be rounded to the next higher cent. The tax shall be collected in the manner and at the time prescribed by this article."

This Ordinance shall take effect upon adoption.

Certified to be a true copy of the Ordinance approved by the Mineral Town Council on July 10,2023.

ATTEST!

Town Manager