

**ORDINANCE AMENDING § 35.45 OF THE
RESTAURANT TAX ORDINANCE –
DEFINITIONS - TO CLARIFY THE
EXEMPTION FOR SCHOOL CAFETERIAS**

ORDINANCE #0-2017-03

WHEREAS, there exists some confusion as to the definition of “Restaurant” as defined in the City of Pikeville’s Restaurant Tax Ordinance concerning its application to “school cafeterias” and which school cafeterias will be subject to the Restaurant Tax; and,

WHEREAS, the City desires here in to clarify its ordinance as to which school cafeterias will be subject to the tax;

NOW THEREFORE, be it ordained by the City of Pikeville that section 35.45 of the Restaurant Tax Ordinance is amended as follows:

§ 35.45 DEFINITIONS.

For the purposes of this subchapter, the following definition shall apply unless the context clearly indicates or requires a different meaning.

COMMISSION. The Pikeville Tourism and Convention Commission.

RESTAURANT. As used in this chapter, restaurant means any fixed or mobile commercial establishment that engages in the preparation and serving of ready-to-eat foods in portions to the consumer, including, but not limited to: restaurants, coffee shops, cafeterias, short order cafes, luncheonettes, grilles, tea rooms, sandwich shops, soda fountains, roadside stands, street vendor, catering kitchens, delicatessen, or similar places in which food is prepared for sale for consumption of the premises or elsewhere. Restaurant does not include:

- (1.) school cafeterias which are operated by an elementary school, grade school or secondary school system or Board (but this exemption does **not** include school cafeterias operated by an independent corporations, companies or food vending services);
- (2.) food vending machines;
- (3.) establishments serving beverage only in single service or original containers
- (4.) Temporary food stand, operated by non-profit organizations are exempt from this tax.

Applies to food and beverages (excluded alcoholic drink that are taxed under § [111.17](#)).

The ordinance shall be in full force and effect after it is passed and published as required by law. The above ordinance was given first reading this 13th day of February, 2017, the ordinance was given a second reading on the 27th day of February, 2017.

Passed this 27th day of February, 2017.

Commissioner McNamee moved for the adoption of the forgoing ordinance.

Commissioner Hartsock seconded the motion.

Upon roll call, the votes were as follows:

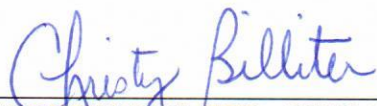
| | Yes | No |
|-----------------------------------|----------|-------|
| JAMES A. CARTER, MAYOR | <u>X</u> | _____ |
| JERRY KEITH COLEAMN, COMMISSIONER | <u>X</u> | _____ |
| BOB SHURTLEFF, COMMISSIONER | <u>X</u> | _____ |
| PAT MCNAMEE, COMMISSIONER | <u>X</u> | _____ |
| STEVE HARTSOCK, COMMISSIONER | <u>X</u> | _____ |

The Mayor declared the within ordinance adopted.



JAMES A. CARTER MAYOR

ATTEST:



CHRISTY BILLITER, CITY CLERK