

Meal Tax Bond Requirements

- Contact the Norfolk Commissioner of the Revenue's Business Revenue team to determine the required amount of your Meal Tax Bond.
- The Meal Tax Bond is a legal document that **MUST** have properly notarized signatures. In addition, the insurance (surety/bonding) company must issue a power of attorney.
- All original and properly executed documents as stated above must be returned to the Norfolk Commissioner of the Revenue.
- ALL bonds must be approved by the Norfolk City Attorney's office. Please allow 7 business days to complete this process.


Please retain a copy of the executed Meal Tax Bond for your records.

You may contact the Business Tax Team in person, by mail, by telephone, or by fax. We are in the City Hall Building, East Wing, 810 Union Street, Norfolk, Virginia (near the intersection of St. Paul's Blvd. and Waterside Dr.)

Mailing address:

C. Evans Poston, Jr.
Commissioner of the Revenue
PO Box 2260
Norfolk, VA 23501-2260

 busitax@norfolk.gov

 Voice: (757) 664-7886 / Fax: (757) 441-1346

Meal Tax Bond
(Limited Liability Company)

KNOW ALL MEN BY THESE PRESENTS, that, _____ a limited liability company duly organized and existing under the laws of the Commonwealth/State of _____, and authorized to do business in the Commonwealth of Virginia, as Principal, and _____, a corporation duly organized and existing under the laws of the State of _____ and authorized to do business in the Commonwealth of Virginia, as Surety, are held and firmly bound unto the City of Norfolk, a municipal corporation chartered under the laws of the Commonwealth of Virginia, in the sum of _____, lawful currency of the United States of America, for payment of which sum well and truly to be made, we bind ourselves, our successors and assigns, jointly and severally, firmly by these presents.

The condition of this obligation is such that if the said Principal, who intends to engage in the business of selling food and beverage, which shall include alcohol, for refreshment, nourishment or otherwise in the City of Norfolk, Virginia, registers with the Commissioner of the Revenue of said City, keeps and preserves adequate records for a period of five years, files reports in such form and at such times as may be prescribed by the Commissioner of the Revenue of said City, and makes proper payment to the City of Norfolk of the taxes imposed; and otherwise fully and completely complies with Chapter 24, Article VII, §§ 24-252, et seq. of the Norfolk City Code 1979, as amended, then this obligation shall be void and of no effect, otherwise it shall remain in full force and effect.

It is expressly understood, acknowledged and agreed that this bond shall not terminate for any reason for a period of one year from the date it is received, fully executed by all necessary parties, by the Office of the Commissioner of Revenue for the City of Norfolk (NCOR) and may only be terminated thereafter upon providing the NCOR 90 days advanced written notice of termination.

IN WITNESS WHEREOF, on this the _____ day of _____, 20____, the said Principal has caused these presents to be executed on its behalf by _____, its Manager/Member, and its company seal (if any) to be affixed hereto and the said Surety has caused these presents to be executed on its behalf and its corporate seal to be affixed hereto and attested by _____, its Attorney-in-Fact, duly authorized by a Power of Attorney, which has been recorded in the Clerk’s Office of the Circuit Court of the City of Norfolk or attached hereto.

(SEAL)

ATTEST:

(Manager/Member)

(SEAL)

ATTEST:

Attorney-in-Fact

Approved as to form and correctness:

Deputy City Attorney

(Principal)

By: _____
(Manager/Member)

(Address)

(Surety)

Approved as to Surety:

Commissioner of the Revenue