

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:

**Commissioner of the Revenue
PO Box 2260
Norfolk, VA 23501-2260**

y busitax@norfolk.gov

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

**Meal Tax Bond
(Individual and Partnership)**

KNOW ALL MEN BY THESE PRESENTS, that we, _____ as Principal (s), and _____ a corporation duly organized and existing under the laws of the State of _____, and authorized to do business in the State of Virginia, as Surety, are held and firmly bound unto the City of Norfolk, a municipal corporation in the State of Virginia, in the sum of _____ lawful money of the United States of America, for the payment of which sum well and truly to be made, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents; and the said Principal(s) hereby waive(s) the benefit of the Homestead Exemption as to this obligation.

The condition of this obligation is such that if the said Principal(s), who intend(s) to engage in the business of selling food for refreshment or nourishment, liquid or otherwise, including alcoholic beverages in the City of Norfolk, Virginia, register (s) with the Commissioner of the Revenue of said City, keep(s) adequate records, file(s) reports in such form and at such times as may be prescribed by the Commissioner of the Revenue of said City, and make(s) proper payment to the City of Norfolk of the taxes imposed by Section 24-254 of the Norfolk City Code, (Meal Taxes) 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(s) has/have hereunto affixed his/their hand(s) and seal(s), 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 Corporation Court of the City of Norfolk, or, a copy of which is attached hereto.

Witness: (Name and Address)

_____	_____	_____ (Seal)
		(Principal)
_____	_____	_____ (Seal)
		(Principal)
_____	_____	_____ (Seal)
(SEAL)		(Principal)
ATTEST:		_____
		(Address)
_____		_____
Attorney-in-Fact		(Surety)

Approved as to form:

Approved as to Surety:

Deputy City Attorney

Commissioner
of the Revenue

