To: Bobbie Tassinari, *King William County Administrator*
Andrew R. McRoberts, Esq., *King William County Attorney*
From: Chris C. Couch, *Dreaming Tree Farms, LLC*
Date: November 14, 2019

Dear All,

Thank you for taking the time to consider the handling of my farm business, my Farm-To-Salad product, and the relevant considerations regarding the application of the Meals Tax ordinance as it relates.

Included here are the facts and interpretations of the Virginia and King William County Code, that by my understanding demonstrate clearly that the products of Dreaming Tree Farms, LLC, namely the Farm-To-Salad product, do not qualify under the Meals Tax ordinance as currently written. I have sought counsel and opinions of others on the topic as well as colleagues in the legal profession, who have arrived at the same conclusion.

I have prepared this document outlining my situation and have grouped this content into the following areas for consideration:

1. Brief timeline of events and communications with King William County with associated instructions regarding my business and relevant applicable taxes.
2. The salad from Dreaming Tree Farms, LLC does not meet the definition of a taxable salad; specifically, it is not a "prepackaged single-serving salads consisting primarily of an assortment of vegetables" as set forth in the State Code of Virginia § 58.1-3833 and also in the King William Code of Ordinances Sec. 70-325.
3. Dreaming Tree Farms, LLC is not a Food Establishment, based in-part on the registration and state oversight of my agri-business by the Virginia Department of Agriculture and Consumer Services (VDACS) as a Manufacturing business, and therefore not germane to the application of the Meals Tax.
4. The business model, channels of interaction, methods of ordering, and payment procedures of a food business are not contemplated or outlined in the Meals Tax code as it is currently written. If the Meals Tax is determine to be applicable to my product, potential changes to the organizational structure or the all-in pricing of the product would need to be considered. The current all-in price is composed of components that are not applicable to the Meals Tax, namely produce grown on the farm, delivery expenses, subscription charges, and portions of gratuity.
5. Consideration of the King William County Comprehensive Plan, and its stated objectives to be a place that fosters new businesses and agri-businesses in particular, and whether this current handling of the Meals Tax, associated lack of clarity in the defined code, management of the process and application of code by King William County and its elected officials, demonstrates characteristics of the inclusive, good-to-do-business with, small business fostering county that King William aspires to be.

To each of the above topics, I have prepared more detailed and thorough documentation below. It is my belief that the justification provided in point #2 above, and the supporting information below, is evidence enough to make a proper determination. However, in an effort to provide additional transparency and a willingness to work together, I have provided a more comprehensive list of considerations that provide additional insight into how I manage my farm business.

I trust that you will see that I have, from the very beginning, attempted to operate my farm business within the boundaries of the law as I understood and interpreted it. When directed otherwise, I sought to understand rational justification and it has always been my desire to collaborate with the county in order to seek a mutual understanding and application of the code.

With the current level of collaborative and collegial interactions that we are in on this topic it is my hope that we can arrive at a common, consistent and fair solution. In that, I believe you will arrive at the same conclusion that I have – that the Dreaming Tree Farms, LLC Farm-to-Salad products are not relevant to the application of the Meals Tax. If that is the case, I request a King William County document acknowledging that interpretation of the situation of my business, such that I may retain for records.

1. Brief Timeline of Events and Communications with King William County

2017 6/5/17: Submit Rezoning Application and pay King William County $2,500 to have my property re-zoned from Rural Residential to Agriculture – Conservation. Ordinance passed by Board of Supervisors on 8/28/17.

9/1/17: Start to formalize farm and business operations for Dreaming Tree Farms and Farm-To-Salad.

9/28/17: Apply for Dreaming Tree Farms, LLC business license in King William. Before issuing the license there was an in depth discussion with Beth Carter (Deputy Commissioner of the Revenue) describing my business model and the salad I would be producing and selling. Ms. Carter spoke on the phone with the VDACS inspector who had performed a site inspection on my farm earlier that day to confirm the nature and oversite of my business. When I left the office with my business license, the only tax I was instructed to collect on the salads I would be preparing and delivering was the 2.5% Food Tax.

2018 Business is started. Each week I send emails to interested customers. The Commissioner and others in that office receive and interact (view, click links, forward) with the emails based on GoDaddy email analytics. This provides evidence of their awareness of the Farm-To-Salad product I am selling throughout the year.

2019 7/24/19: Deliver a single salad order to Sally Pearson. During small talk the Commissioner raises the question "maybe you should have to pay meals tax", and I responded "That's not what I was told nearly 2 years ago".

8/7/19: Directed for the first time to start to collect meals tax by the Commissioner of the Revenue

8/8/19 – 8/19/19: Multiple interactions over email and in person with the Commissioner to understand how my product was applicable to the Meals Tax. The various reasoning provided by the Commissioner of the Revenue and my response is summarized in the table below.

Justification from the Commissioner of the Revenue	**Response by Dreaming Tree Farms, LLC**
Food Lion charges the Meals tax on prepared salads, so should Dreaming Tree Farms.	After purchasing a prepared salad from Food Lion in Central Garage that same day, I emailed a picture of the salad and receipt showing only the 2.5% Food Tax, and not the Meals Tax was applied. (see appendix)
After showing the Food Lion salads were not taxed, justification for imposing the Meals Tax on the Dreaming Tree Farms salads were:	
The grocery store salads are prepackaged in a factory (not in King William) and do not come under the local meals tax definition since they are sold in a grocery store.	Food Lion in King William advertises these salads with a sign that reads "Fresh Made in Store Salads" (see appendix)
Every salad manufactured by Dreaming Tree Farms regardless of where it is sold is taxable by King William.	If it is even taxable, King William's taxing jurisdiction is limited to sales made in King William County
Food Lion is exempt and doesn't need to charge the meals tax because they are a grocery store. This led to the following example: Two identical salads are prepared on my farm. One is wholesaled to Food Lion, the other I sell direct to a customer. The salad I sell is taxable and the one Food Lion sells is not.	*King William Code Section Sec. 70-338 (b) A grocery store, supermarket or convenience store shall not be subject to the tax except for any portion or section therein designated as a delicatessen or designated for the sale of the prepared food and beverages.* These salads are sold in the prepared food delicatessen section. (see appendix)

8/19/19: Unable to resolve this, I make a decision to halt all sales in King William. As of this date, I have sold less than 20 salads in King William, 15 of those to the Commissioner of the Revenue and others in the County Administration office.

8/26/19: I meet with the King William County Administrator to explain the situation and asked that the County Attorney weigh in. I offered to sit down and collaborate, including a line by line review of the code if necessary.

Outcome

When fact-based justification for applying the Meals Tax to my salad product couldn't be provided, I started to perform my own research. One of the first things I noticed was the absence of a King William Meals Tax Guideline document that may have been helpful in resolving this, or at least provide a foundation of understanding to start from.

> King William code Sec. 70-333 reads, "The commissioner of the revenue shall promulgate rules and regulations for the interpretation, administration, and enforcement of this article."

I originally based my position on the principle of equality under the law, simply comparing a prepackaged salad at Food Lion that was not being taxed, to the prepackaged salad I prepare that was now being instructed to collect the tax. As I performed research, I was able to determine specific reasons the Farm-To-Salad product does not fall under the Meals Tax ordinance. I have addressed each of these in detail on the pages that follow.

2. The Farm-To-Salad product does not meet the definition of a taxable salad.

Characteristics of the Farm-To-Salad product

- Each week Dreaming Tree Farms, LLC features a different Farm-To-Salad of the week
- All customers receive the same salad in a given week
- Each salad weighs 15-17 ounces
- The salad is packaged in the largest single use salad bowl regularly available, marketed as a “Large, Family Sized Bowl”
- The typical ingredients in a weekly salad are a combination of produce, grains, seeds or nuts, dairy and dressing (oils & vinegars)
    - Each week the salad includes:
        - 4 oz freshly harvested local mixed salads greens
        - 2 oz made from scratch dressing
        - 1.5 oz “Crunch” topping (e.g. Toasted Sunflower Seeds, Pita Croutons, Candied Walnuts)
        - 1.5 oz dairy (e.g. Feta Cheese Crumbles, Cheddar Cheese Wedges)
    - The remaining is made up of a combination of produce and grains, which vary from week to week:
        - 1-3 oz produce or herbs grown on the farm or sourced (e.g. Cucumbers, Bell Peppers, Onions, Broccoli)
        - 5-7 oz grain based topping (e.g. Quinoa, Rice, Couscous, Orzo)
    - Some weeks, additional ingredients include:
        - Hard boiled farm fresh egg
        - Fruit (e.g. Strawberries, Cranberries, Orange Segments)
- The salad is manufactured and packaged to allow the consumer flexibility in choosing how they consume the product
    - Some eat the ingredients on top in their first portion, saving the greens for later with additional toppings they provide
    - Others eat a combination of the ingredients over multiple portions
    - Some choose not to eat some of the ingredients at all and can easily remove them
    - Some customers order a single salad and share it with others
    - Some eat it all in a single sitting
    - Some wait days before consuming as it remains fresh for up to 7 days when kept refrigerated

Definition in State and County Code

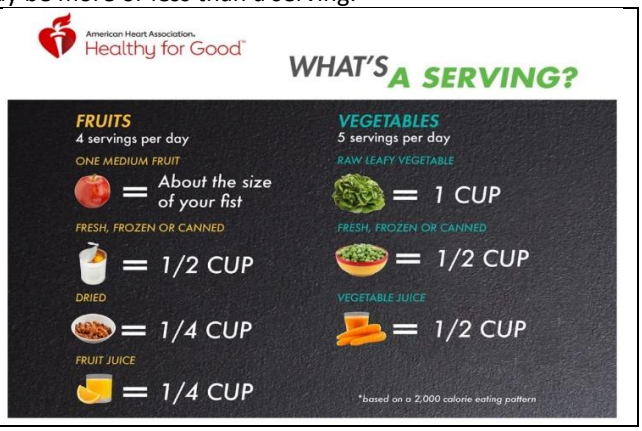
In order to be taxable, a salad must meet the following definition as set forth in the State Code of Virginia § 58.1-3833 and is also provided in the King William Code of Ordinances Sec. 70-325.

- "prepackaged single-serving salads consisting primarily of an assortment of vegetables"

Single-Serving

The first part of this definition describes this product as a "single-serving". Serving size is clearly established by federal dietary guidelines and is not the same as a portion. https://www.eatright.org/food/nutrition/nutrition-facts-and-food-labels/serving-size-vs-portion-size-is-there-a-difference

- "Serving size is a standardized amount of food. It may be used to quantify recommended amounts, as is the case with the MyPlate food groups, or represent quantities that people typically consume on a Nutrition Facts label. Portion size is the amount of a food you choose to eat — which may be more or less than a serving."

A single-serving of raw leafy greens is the equivalent of 1 cup. (American Heart Association) https://www.heart.org/en/healthy-living/healthy-eating/add-color/fruits-and-vegetables-serving-sizes)	

Customers confirm this is not a "Single-Serving Salad"

I have informally asked almost all of my regular customers who know the Farm-To-Salad product well to provide their opinion on this. They have all described the salad I deliver as more than a single-serving regardless of how they choose to consume it.

The Commissioner of the Revenue also confirms this in an email I received on Aug 8, 2019 that said, "My salad last night was delicious! My husband and I split it for dinner and we couldn't eat it all Wish I could eat that clean every day."

RE: Follow up on Meals Tax

SP **Sally Pearson <spearson@kingwilliamcounty.us>**
8/8/2019 10:32 AM

To: Chris Couch

Hi Chris,
Thank you for taking one for the team. I'm wondering if Food Lion should be charging the tax and I have posted it with my Association to get feedback from other Commissioners. Sorry about the gross salad! My salad last night was delicious! My husband and I split it for dinner and we couldn't eat it all ☺ Wish I could eat that clean every day.
Warmest Regards,
Sally

Sally W. Pearson
Sally W. Pearson, CPA, MCOR
Commissioner of the Revenue
King William County, VA
(o)804-769-4941 (f)804-769-4902

From: Chris Couch [mailto:couch@dreamingtreefarms.com]
Sent: Wednesday, August 07, 2019 3:16 PM
To: Sally Pearson <spearson@kingwilliamcounty.us>
Subject: Follow up on Meals Tax

Sally –
On the way home I stopped at the Food Lion in Central Garage and bought a prepared salad so I could see what taxes were applied. As I suspected, the only tax applied is the 2.5% food tax. As this item is comparable to my packaged salad (portions of cheese, dressing, and toppings accompanying produce), I do not believe I would need to add the additional meals tax above the food tax unless it can be explained how a local farm business would be taxed different from a giant corporation like Food Lion.

Now I'm stuck with a salad with 2 week old lettuce from Canada 😊

Thanks,
Chris

Consisting primarily of vegetables

- The second part of the description also exempts my product from the definition. These salads always contain ingredients that are not "vegetables".
    - Based upon the breakdown provided above, by net weight, these salads do not consist "primarily of an assortment of vegetables".

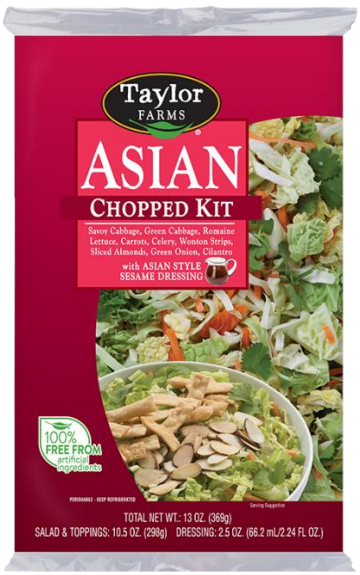
Single-Serving vs. Multiple-Serving Salad

There are a number of national companies that prepare prepackaged salads which are regularly stocked in stores throughout the Richmond region (e.g. Kroger, Walmart, Publix, BJ's, Elwood Thompsons). These salad companies have multiple product lines with a variety of different flavors and ingredients. Some of these companies are:

- Taylor Farms: https://www.taylorfarms.com/
- Fresh Express: https://www.freshexpress.com/
- Marketside (by Walmart): https://www.walmart.com/c/kp/marketside-salads
- Dole: http://www.dole.com/en/products/categories/salads
- Eat Smart: https://www.eatsmart.net/products/
- Ready Pac Foods: https://www.readypac.com/

The salads from these companies are a suitable reference as their product lines help to differentiate between a single-serving salad (taxable under the Meals Tax) and a multiple-serving salad (not taxable under the Meals Tax). In all cases, the serving size used is consistent with established federal dietary guidelines. Both of these product lines contain ready to eat salad greens and additional toppings such as cheese, nuts, seeds, grains, dressing, etc. When comparing the products, the primary difference is net weigh, the larger salad weighing, and as a result having more servings per package.

Taylor Farms, a national company with over 10,000 employees has two very distinct product lines that clearly differentiate between a single-serving salad and a multi-serving salad. Evidence of this can be seen in the nutritional label in addition to the way they market and advertise the different product lines.

Single-Serving Salad	Multiple-Serving Salad
	
	
Net Weight: 6oz	**Net Weight: 13 oz**
1 Serving	**3 ½ Servings**

Nutrition Facts

Serving Size 1 Salad (170g)
Servings Per Container 1

Amount Per Serving

Calories 260	Calories from Fat 160
	% Daily Value*
Total Fat 17g	**26%**
Saturated Fat 2g	**10%**
Trans Fat 0g	
Cholesterol 15mg	**5%**
Sodium 520mg	**22%**
Total Carbohydrate 19g	**6%**
Dietary Fiber 5g	**20%**
Sugars 8g	
Protein 9g	

Vitamin A 70% • Vitamin C 45%
Calcium 8% • Iron 8%

*Percent Daily Values are based on a 2,000 calorie diet. Your daily values may be higher or lower depending on your calorie needs:

	Calories:	2,000	2,500
Total Fat	Less than	65g	80g
Saturated Fat	Less than	20g	25g
Cholesterol	Less than	300mg	300mg
Sodium	Less than	2,400mg	2,400mg
Total Carbohydrate		300g	375g
Dietary Fiber		25g	30g

Calories per gram:
Fat 9 • Carbohydrate 4 • Protein 4

Nutrition Facts

About 3.5 servings per container
Serving size **1 Cup (100g)**

Amount per serving
Calories **160**

	% Daily Value*
Total Fat 11g	**14%**
Saturated Fat 1.5g	**8%**
Trans Fat 0g	
Cholesterol 0mg	**0%**
Sodium 360mg	**16%**
Total Carbohydrate 14g	**5%**
Dietary Fiber 3g	**11%**
Total Sugars 6g	
Includes 4g Added Sugars	**8%**
Protein 3g	
Vitamin D 0mcg	**0%**
Calcium 42mg	**4%**
Iron 1mg	**6%**
Potassium 210mg	**4%**

* The % Daily Value tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice.

Calories per gram:
Fat 9 • Carbohydrate 4 • Protein 4

Product Comparison

Comparing these two products above with the Farm-To-Salad product.

	Taylor Farms Single Serve	Taylor Farms Salad Kit	Farm-To-Salad
Net Weight	4 ½ oz – 6 oz	10 oz – 13 oz	15 oz – 17 oz
Serving Size	1 cup	1 cup	1 cup
Number of Servings	1	3+	4+
Packaging	Small Bowl	Bag	Large Bowl
Multiple Ingredients (cheese, crunch)	Yes	Yes	Yes
Salad Dressing Included	Yes	Yes	Yes
Lettuce is Washed and Ready to Eat	Yes	Yes	Yes
Salad Greens Time from Harvest to Consumer	2+ weeks	2+ weeks	Less than 48 Hours
Produce Grown In	California	California	Virginia

As you can see from the table above, the product that most closely identifies with the Farm-To-Salad is the Taylor Farms Salad Kit. The only differences between these two are:

- Farm-To-Salad is nearly an entire serving size larger than the multi-serving kit
- Farm-To-Salad is produced using Virginia grown lettuce greens and as a result is a higher quality, fresher product
- Farm-To-Salad is packaged in a bowl, not a bag, but each include similar types of ingredients in addition to lettuce greens that are washed and ready to eat

Packaging is not a determining factor

- A possible source of confusion could be due to the Farm-To-Salad product being packaged in a single bowl.
- The fact that the grocery store multi-serving salads are sold in bags vs. a single-use bowl is irrelevant. Consumers can still eat out of the bag, or they can portion out onto a separate plate just as they can when packaged in a bowl.
- The Farm-To-Salad product I manufacture is intentionally packaged to keep ingredients separate to allow the consumer flexibility in how they choose to enjoy their product and the multiple servings contained within.
- Single-use salad bowls available online and in supply stores come in three primary sizes. The salad bowl used for the Farm-To-Salad product is the largest size that is available and is marketed as a "large, family sized portion"
- At one time I considered packaging each of the components in individual stand alone containers all places into a box, similar to the way some Community Supported Agriculture (CSA) subscriptions are packaged. After sampling this with some of my long time customers, they all felt this created more packaging waste that negatively impacts the environment.
- Customers preferred the family size bowl I use and can portion from it as they like.

Section Summary

In this section, fact based evidence has been presented that demonstrate the Dreaming Tree Farms, LLC Farm-To-Salad product is not taxable under the Meals Tax ordinance as currently written. At both the state and local levels the description of a prepackaged taxable salad is clearly described as a "single-serving". Federal dietary guidelines have long established what a serving size is and these standards are consistently used by large national companies that prepare and market various sized salads. The product lines and nutritional labels of these companies help to differentiate between single-serving and multiple-serving salads. The Farm-To-Salad product shares similar qualities with the multiple-serving salad, which are sold throughout the Richmond region and are not, and should not be, subject to the Meals Tax ordinance.

3. Dreaming Tree Farms, LLC is not a Restaurant, Food Truck, or Grocery Store

For many food businesses applying the meals tax is relatively straight forward as they sell prepared, custom ordered, hot food to the public who come to them to be serviced. This includes brick and mortar establishments, commonly refer to as restaurants, and the increasingly popular mobile food businesses commonly referred to as a food trucks.

Over the years local consumers have become more aware of the source of their food, as evidence by the hashtag, #knowyourfarmer. The growing popularity of Farmer's Markets and Community Supported Agriculture (CSA) delivery subscription boxes allow customers a way to support local farmers and purchase the products they grow and produce. The Dreaming Tree Farms business model shares more common characteristics with these farm based sourcing models than with traditional Restaurants or Food Trucks. It is hard to believe a business model such as the Dreaming Tree Farms business was envisioned to be included when the Meals Tax Ordinance was authored over a decade ago.

Dreaming Tree Farms Salads and Products all Qualify for the Reduced Food Tax (2.5%)

All of the products sold by Dreaming Tree Farms qualify for the reduced tax rate of 2.5% as they are eligible food items described under the Food Stamp Act of 1977, and are purchased for home consumption. This has never been called into question and was the direction I was given in 2017 when I received my business license, was confirmed with my accountant, and was confirmed again in 2019 with the Commissioner.

The products I sell for home consumption include:

- **Staple and Accessory Food Items:** Bulk Salad Greens, Bottles of Farm Made Dressing, Local Produce, Finishing Salts
- **Cold Prepared Foods:** Farm-To-Salad Prepackaged Salad, Sweet & Tangy 3 Bean Salad, Asian Inspired Rice

Excepts from Rulings of the Tax Commissioner on tax.va.gov

Document Number:	05-78
Tax Type:	Retail Sales and Use Tax
Description:	Food Tax Rate Reduction
Topic:	Basis of Tax Computation of Tax
Date Issued:	05-31-2005

Retailer Classifications

The reduced sales tax rate will apply to foods that are deemed eligible under the federal food stamp definition without regard to the nature of the retailer making the sale of the food or whether the retailer participates in the federal food stamp program administered by the USDA.

Generally, the following retailers should charge the reduced sales tax rate on sales of eligible food and beverages: bakeries, cafes, cafeterias, convenience stores, delicatessens, department stores, diners, doughnut and pastry shops, drug and sundry stores, farmer's markets, grocery stores, ice cream shops, lunch counters, mail order companies, supermarkets, sandwich shops, snack bars, specialty meat and produce stores, video stores, and weight reduction establishments.

Eligible Food and Beverages

The following lists of foods and beverages are categorized according to their eligibility under the federal food stamp definition. Food that is not considered "eligible food' under the federal food stamp program continues to be fully taxable at the 5.0% rate. TAX has relied upon the guidelines issued by the United States Department of Agriculture (USDA) to define foods that are eligible for the reduced sales tax rate. The lists shown below are intended as an illustrative guide and are not intended to be all-inclusive. In all cases the defining condition is that the item must be food for home consumption.

Staple food items:

- Beans and peas, breads, canned foods, cereals, dairy products (including cheese, milk, and ice cream), edible gourds, egg products, flour products, frozen foods, fruits (including dried and candy-coated fruit), grain products, meats (including fish, shellfish, and poultry), nuts, pumpkins, sugar products and sugar substitutes, and vegetables.

Cold prepared foods:

- The following foods are eligible when sold in single or multiple serving sizes and actually packaged for home consumption:
    - Cold sandwiches, cold salads, and salad bar foods packaged for home consumption. This includes prepackaged cold sandwiches and prepackaged salads in any size container. Also included are salads prepared by the customer from a selection of items on a cold salad bar and packaged in a to-go container with a lid.
    - Cold prepared foods packaged as one or more meals and marketed for home consumption. The food items are usually packaged individually in closed containers and bagged or boxed to go. This includes take-home cold dinners.

Key Take Away and Implications

- The USDA guidelines are referenced here, and should also be used as the guideline for Serving Size.
- Listed under Retailer Classification, my business shares common characteristics with "Farmer's Markets" (in the products are grown or manufactured on a farm that is registered with the USDA and files an IRS Schedule F), "specialty meat and produce stores" (in the types of value added produce products sold), and a "Mail Order Company" (as the product is ordered and delivered to the customer).
- Putting this all together, we can start to describe Dreaming Tree Farms, LLC as a federally recognized Farm business that grows, manufactures, and delivers specialty grocery and cold prepared food products for home consumption.
- As a result of this determination and the types of vendors that are not allowed to charge the reduced food tax, we can conclude that my business is neither that of a "caterer" or a "mobile food vendor".

    Exceptions (from document 05-98 referenced above)
    Some vendors are presumed sellers of food for immediate consumption and may not impose the reduced sales tax rate on sales of eligible foods. These include caterers, concession vendors, entertainment facilities (theme parks, sports arenas, stadiums), fair and carnival vendors, gift shops, hamburger and hot dogs stands, honor snack vendors, ice cream stands and trucks, mobile food vendors, movie theaters, newsstands, and vending machine vendors.
- The terms "Mobile Food Vendor", "Mobile points of food service", and "Mobile food unit" are all used in various places in State and County Tax code.
    - The 2019 Legislative Summary from the Virginia Department of Taxation dated May, 2019 defines "mobile food unit" as a restaurant that is mounted on wheels and readily moveable from place to place at all times during operation.
    - I believe these terms all have the same intention and are used to describe food businesses that are mobile in nature and where customers walk up to in order to be serviced. These businesses are more generally refer to as Food Trucks.

King William Meals Tax Code Description of Food Establishments

Food Establishment as defined in the King William County Meals Tax Ordinance. Including but not limited to:

- restaurants
- lunch rooms
- short order places
- cafeterias
- coffee shops
- cafes
- taverns
- delicatessens
- dining accommodations of public or private corporations
- dining accommodations of public and private schools and colleges vendors
- mobile points of food service such as push cart operations, hot dog stands and similar operations
- and grocery stores and convenience stores selling prepared foods ready for human consumption at a delicatessen counter.

These examples all have at least common characteristic not applicable to Dreaming Tree Farms.

- They are places open to customers who can physically walk up to be serviced
- People do not come to my farm to be serviced (as you would a restaurant or grocery store), nor do they come to my delivery vehicle to be serviced (as you would a food truck or mobile point of food service).

State oversite of food producers

The majority of the examples listed as Food Establishments are monitored by the Department of Health because they serve hot food for immediate consumption and are open to the public. These include food business typically considered Restaurants or Food Trucks.

Grocery stores and convenience stores are monitored by the Virginia Department of Agriculture and Consumer Services (VDACS), which also monitors Dreaming Tree Farms, LLC. The complete list of King William businesses monitored by VDACS as of July, 2019 has been included in the appendix.

- VDACS classifies the grocery store and convenience stores as retail businesses since they are open to the public and customers come to their place of business to be serviced.

Food Lion #1221	106 Winter ST West Point, VA 23181	King William County	RETAIL	-	-	-
Food Lion #2524	4915 Rchmd-Tpphnnk HWY Aylett, VA 23009	King William County	RETAIL	-	-	-

- Dreaming Tree Farms, LLC is classified as a Manufacturing business by VDACS since it is not open to the public for service.

Dreaming Tree Farms, LLC	3149 Dorrell RD Aylett, VA 23009	King William County	-	MFG	-	-

Dreaming Tree Farms follows a manufacturing process to create the Farm-To-Salad product

Manufacturing in its basic form requires an original material be processed and changed substantially into a product of a different character from the original material. This is the case with the Farm-To-Salad product.

Dreaming Tree Farms manufactures multiple-serving salads, marketed as Farm-To-Salad, that are derived from a variety of original or raw materials, including, but not limited to:

- Raw produce grown on the farm
- Produce grown by other farmers
- Other Raw ingredients (uncooked grains, seeds, nuts, oils, vinegar)
- Packaging materials including single use bowls and labels

The Dreaming Tree Farms Farm-To-Salad product is prepared using a manufacturing assembly line process, scaled down as required due to the nature of a small business.

Step 1: Source Raw Materials

Step 2: Prepare Components

- Condiments are prepared in bulk (e.g. Toasting Sunflower Seeds)
- Farm Made Salad Dressing is prepared in a large batch from raw materials (vinegars, oils, spices, etc.)
- Large blocks of cheese are cut into individual pieces
- Lettuce is washed and dried
- Additional Toppings and Ingredients are prepared in bulk (e.g. grain topping mixture, cherry tomatoes washed)

Step 3: Package Condiments into Individual Containers

- Portion condiments into individual containers
- Portion Farm Made Salad Dressing into individual containers
- Portion cheese into individual containers

Step 4: Assemble Salad

- Lettuce is weighed and placed into a new single use bowl
- Condiment containers are placed into bowl with lettuce
- Additional toppings and ingredients are added to the bowl

Step 5: Weigh and Label
- Bowl and its contents are weighed to ensure consistency with others, adjusting if necessary
- Labels are applied and marked with Net Weight and Sell by Date per VDACS guidelines

Step 6: Store for Delivery
- Finished pre-packaged multiple-serving salads are placed into the walk-in cooler on the farm to be held at temperature control for safety until delivery

Food Products Defined with Examples

The following table is a subset of rows from a spreadsheet that was provided to me by the Commissioner on 8/8/19. At that time I had already presented evidence to show Food Lion was not charging the meals tax on their prepared salads. This spreadsheet was provided as justification for grocery store salads not being taxed, claiming they were produced in in a factory, not in the store in King William. In reality, the Food Lion salads are both produced and sold in King William and were not being taxed when this was provided.

Foods and Food Products Defined with Examples (May 2019)	Reduced State Sales Tax	Taxable for Meals Tax
Salad bar and grocery store deli items:		
Salar bar items sold from a self-serve salad bar for off-premise consumption	Yes	Yes
Prepackaged ready-to-eat, single serving salad (Cobb, Cesaer, etc.)	Yes	Yes
Salads factory prepackaged for home preparation and consumption	Yes	No
Salads sold by the pound (potato, macaroni, cole slaw)	Yes	No
Soups kept hot for immediate on- and off-premise consumption	No	Yes

Interpretation of the table

Prepackaged, ready-to-eat, single serving (Cobb, Cesaer, etc) is not a description of my product. I believe it could be used to describe some of the smaller salads sold in grocery stores. Some are even labeled with names such as those provided as examples.

Salads factory prepackaged for home preparation and consumption is a description of the Farm-To-Salad product and other multiple-serving salads sold in grocery stores in the way it is manufactured (as explained in the previous section), and how it is sold to the consumer. Further, the size of the salad is not a descriptive factor and is assumed to be more than a single serving.

4. Business Model, Channels of Interaction, Methods of Ordering, and Payment Procedures of the Dreaming Tree Farms, LLC Farm-To-Salad business

As a small farm business focused on serving the local community, I'm highly flexible and work with customers in a variety of ways to best suite them. I seek to build a personal, trust-based farmer/customer relationship with each of them, as is becoming popular with the growing trend of consumers purchasing food and produce direct from a farm. While I have a content rich website, I do not have a web based order or payment processing system. Credit Cards are only accepted in person, and customers do not pay for multiple weeks at a time. Currently it is a pay as delivered, week-to-week, trusting and respectful relationship with each of my customers. It is, however, my desire to have a more automated order and payment system as my business grows and scales.

These are fluid interactions that evolve with the times. New ways of interacting with customers are continually being introduced to society as a result of technology or culture changes. Since it was requested, I have described below how my orders and payments are handled today.

Caveat

I do not believe the Meals Tax code as currently written, outlines the requirements as it relates to the business model, channels of interaction, methods of ordering, or payment procedures that would justify it to be applied to the Dreaming Tree Farms business.

If it is determined that the Meals Tax is applicable to the Farm-To-Salad product, I have included some of the implications that will then need to be addressed. These include possible company organizational changes and/or breaking out a current "all-in" price as not all components are subject to a Meals Tax. It is my hope that we will not have to pursue these changes, however I have included them as a way to provide additional transparency into my contingency plans in the event taxing changes to my product are deemed necessary.

Managing orders

Most start by reviewing the information on my website and complete a contact form that includes basic information like name, phone, email, address, number of salads, and any other info/dietary requirements. This is not an order or commitment, just a notification of their interest that is sent via email to me. I then confirm with them to make sure they are along my delivery route, answer any questions they may have, and add them to an email mailing list of interested customers.

Each Monday I send a mass email (there are far more people on the list than the number of salads I deliver) with the weekly salad description outlining the salad that I will be preparing on Tuesday and delivering on Wednesday. Typical responses I receive are (out of town this week, have other plans, would like X# salad this week, etc.) and they send these via an email, text message or phone call. At some locations the weekly salad count varies from week to week and the coordinators at that location send me their final weekly order count through the webform, only because they've always chosen to do that, not as a requirement.

Many customers will eventually provide a verbal commitment to receive the weekly salad each week, regardless of the description. They do this so they do not have to remember to contact me each week. It also helps forecast growing cycles with other small farmers I work with. Even if they give this weekly commitment, I still allow the flexibility of adjusting the order each week. I have no assurance that they will receive and pay for the salad in any week until I actually deliver and collect payment.

Payment methods

I'm very flexible with payment methods and always collect on the day of delivery. The forms of payment I accept are: Cash, Check, Credit Card (via the Square app on my phone and a hand-held credit card reader), or a mobile phone based application called Venmo (owned by PayPal) that transfers funds from checking account to checking account with the payers approval.

Implications as a result of the Meals Tax being deemed applicable to the Farm-to-Salad product

These options would only be necessary is it is determined that the Farm-To-Salad salad produced by Dreaming Tree Farms qualifies as a taxable product under the Meals Tax code as currently written.

Pricing of the Farm-To-Salad Product

Currently the list price for a single salad is $12.75 plus Virginia Food Tax (2.5%) for subscribing customers that provide a soft commitment to receiving a salad each week. The list price is $13.25 + tax for customers that order a salad on an ad-hoc basis

The price of locally grown produce is higher than most realize when compared to the price of produce grown by large agriculture corporations. Many of the locally grown produce farmers practice responsible growing methods, including keeping the produce herbicide and pesticide free, which isn't always the case with the "big ag" companies. As a result, the yield a small farmer generates is often smaller, while their overhead costs on a percentage basis remain higher. Since salad greens are grown locally year round in an environmental controlled greenhouses, they require sophisticated heating and cooling systems in order to maintain the optimal growing environment to grow produce year round in Virginia.

The all-in price for the Farm-To-Salad product includes:

- Produce grown on the farm by Dreaming Tree Farms, LLC
- Produce grown by other local farmers and bought at wholesale
- Wholesale purchased ingredients (seeds, nuts, oils, vinegars)
- Delivery expenses
- Gratuity (additional gratuity is not expected or accepted)
- Labor
- Overhead

Re-structuring the price

There is an option that exists to break these components out and charge and tax separately. This is not ideal as it would create additional operational complexity and would lead to additional questions.

The questions that arise would include:

- Produce grown on the farm. Are these ingredients taxable?
- How are subscription fees handled if Dreaming Tree Farms would move to a purely subscription based pricing model?
- Gratuity. The state Meals Tax code and King William Code are in conflict on this the proper allocation of these costs.
    - State Code:
        - Notwithstanding any other provision of this section, no locality shall levy any tax under this section upon (i) that portion of the amount paid by the purchaser as a discretionary gratuity in addition to the sales price; (ii) that portion of the amount paid by the purchaser as a mandatory gratuity or service charge added by the restaurant in addition to the sales price, but only to the extent that such mandatory gratuity or service charge does not exceed 20 percent of the sales price
    - King William Code:
        - An amount or percent, whether designated as a gratuity, tip or service charge that is added to the price of the food and beverages by the seller and required to be paid by the purchaser as a part of the selling price of the food and beverages is subject to the tax imposed by this article.

Organizational Structure of Dreaming Tree Farms, LLC.

It was suggested by the Commissioner of the Revenue that the formation of Farm-To-Salad (F2S) as a separate business entity from Dreaming Tree Farms, LLC (DTF) could be created in a county without a meals tax. Doing this would result in not having to apply the meals tax to the products sold, if it is actually determined to be applicable under the State code.
For example:

1. Establish a new business for F2S in a different jurisdiction without a meals tax ordinance
2. DTF makes salads in King William
3. DTF Wholesales to F2S
4. F2S Sells to Customer
5. F2S pays Retail Sales tax to county of incorporation, not King William

The drawback to this option include:

- Eliminating existing tax revenue for King William and instead would be paid to a neighboring county
- Creating more operational complexity for the small business operating in the county

5. Consideration of the King William County Comprehensive Plan

King William's stated objectives are to be a place that fosters new businesses and agri-businesses in particular. This current handling of the Meals Tax as it related to my King William County farm business, the lack of clarity in the defined code, management of the process and application of code by King William County and its elected officials fail to demonstrate characteristics of the inclusive, good-to-do-business with, small business fostering county that King William aspires to be.

Excerpts from the King William Comprehensive Plan (Adopted 11/21/2016)

- Workforce and Economy
    - Local business development is equally important, particularly businesses that provide goods and services to a wider population beyond the local economy. These types of businesses have what are called "multiplier" effects, meaning they can catalyze the creation of jobs in other sectors of a local economy, in addition to the jobs created directly by that business.

- Goals and Implementation Strategies: Workforce and Economy
    - Maintain, expand, and foster the growth of a viable, diverse economic base in order to lessen the tax burden on individual property owners and provide employment opportunities for the County's present and future citizens.
        2) Involve citizens, business owners, the Economic Development Authority, and other local and regional stakeholders in a marketing and branding campaign for the County to increase awareness of King William as an ideal location for new and expanding businesses.
        3) Revise County ordinances to expand and clarify appropriate by-right commercial and light manufacturing uses in the County and clarify and streamline the development process for non-contentious business and commercial uses
        5) Set administrative policy to streamline and organize the permitting and approvals process for applicants interested in building or expanding a business in King William

    - Attract new commercial enterprises and expand existing ones, both in the retail and service sector, to serve the County's needs and create new employment opportunities in these fields.
        2) Make information readily available via the County website or other media for individuals and companies interested in starting or locating a business in King William.
        3) Amend County ordinances to include more flexible business and commercial zoning, and signage regulations to clarify and streamline permitting process for home-based businesses and cottage industries.

    - Protect, enhance, and expand opportunities for existing and future agricultural enterprises and industries in the County. Work with VDACS and citizens who own and are employed by agricultural operations in the County to support better agricultural planning and management through grants and programs.
        2) Revise County ordinances to encourage new and innovative types of agricultural enterprises to locate in the County through clear guidelines and a streamlined permitting process.
        3) Collaborate with citizen groups, business owners, and other local stakeholders to brainstorm ideas for promoting agricultural products and tourism in the County.

Supporting Materials and Examples

Sample of Salads Sold in Local Grocery Stores in August, 2019 when first instructed to charge the Meals Tax on the Farm-To-Salad Product

These pictures provide evidence that the multiple justifications for charging the tax, as provided by the King William County Commissioner of the Revenue, were easily able to be proven incorrect with a trip to the local Food Lion.

Packaging Options

Of the three sizes of bowls sold for packing prepared salads, the bowl purchased by Dreaming Tree Farms, LLC salad is advertised as a "large, family sized portion" (48 oz Salad Bowl w/ Lid)

24 oz.

Salad Bowl w/Lid

EP-SB24

This 24 oz. salad bowl is just the right size for a small salad.

Top Diameter: 6-11/16" Height: 2-12/16"
Case includes 150 bowls and 150 lids.

32 oz.

Salad Bowl w/Lid

EP-SB32

Made from 100% renewable resources, this compostable 32 oz. salad bowl is not too small, and not too big but juuuussst right.

Top Diameter: 6-11/16" Height: 3-4/16"
Case includes 150 bowls and 150 lids.

48 oz.

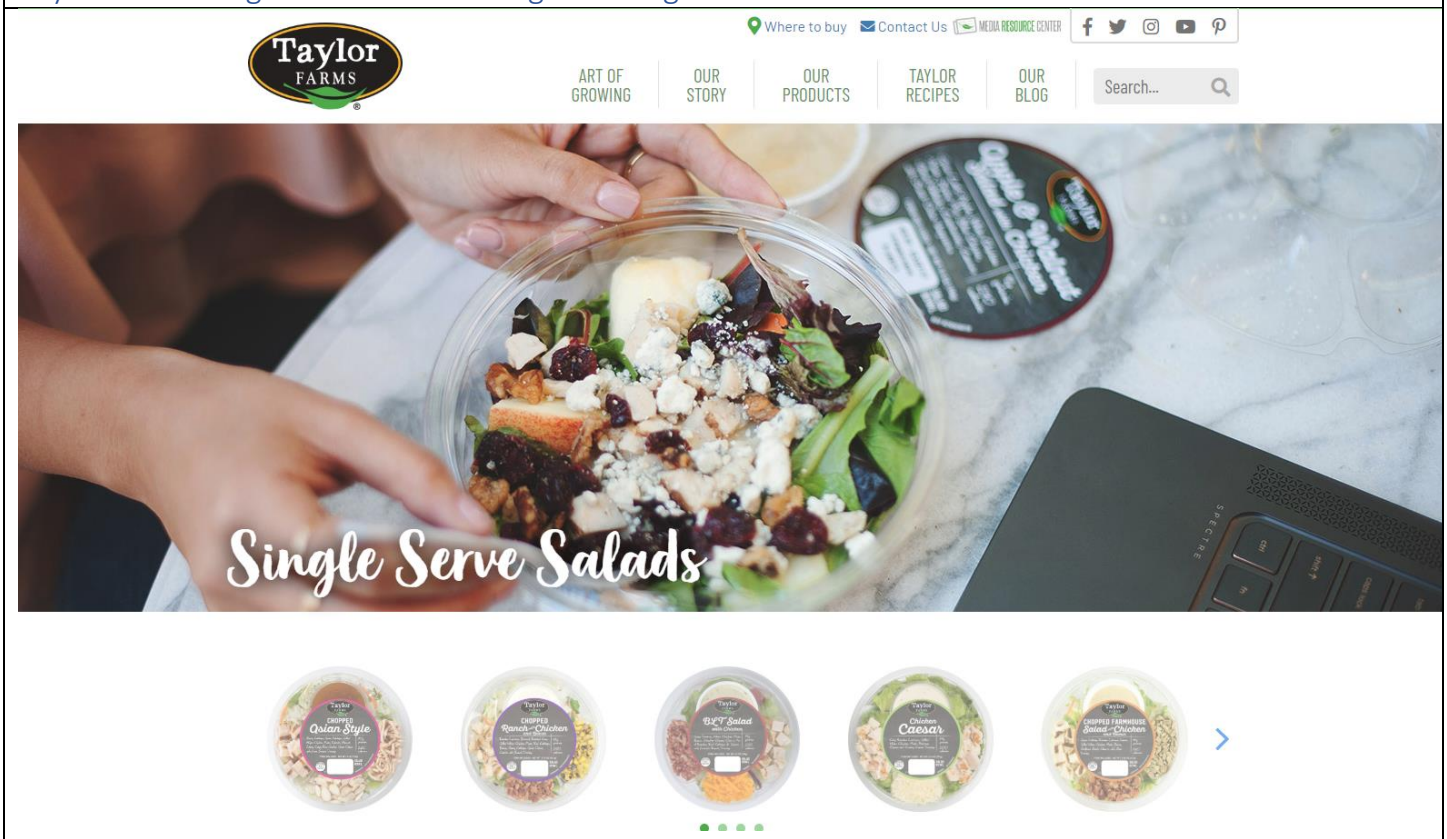
Salad Bowl w/Lid

EP-SB48

This renewable and compostable salad bowl works great for a large, family-sized portion of a cold salad to-go.

Top Diameter: 6-11/16" Height: 4-6/16"
Case includes 150 bowls and 150 lids.

Taylor Farms Single Serve Salad – Single Serving – 4.5oz to 6 oz



Nutrition Facts

Serving Size 1 Salad (170g)
Servings Per Container 1

Amount Per Serving

Calories 260	Calories from Fat 160
	% Daily Value*
Total Fat 17g	**26%**
Saturated Fat 2g	**10%**
Trans Fat 0g	
Cholesterol 15mg	**5%**
Sodium 520mg	**22%**
Total Carbohydrate 19g	**6%**
Dietary Fiber 5g	**20%**
Sugars 8g	
Protein 9g	
Vitamin A 70% • Vitamin C 45%	
Calcium 8% • Iron 8%	

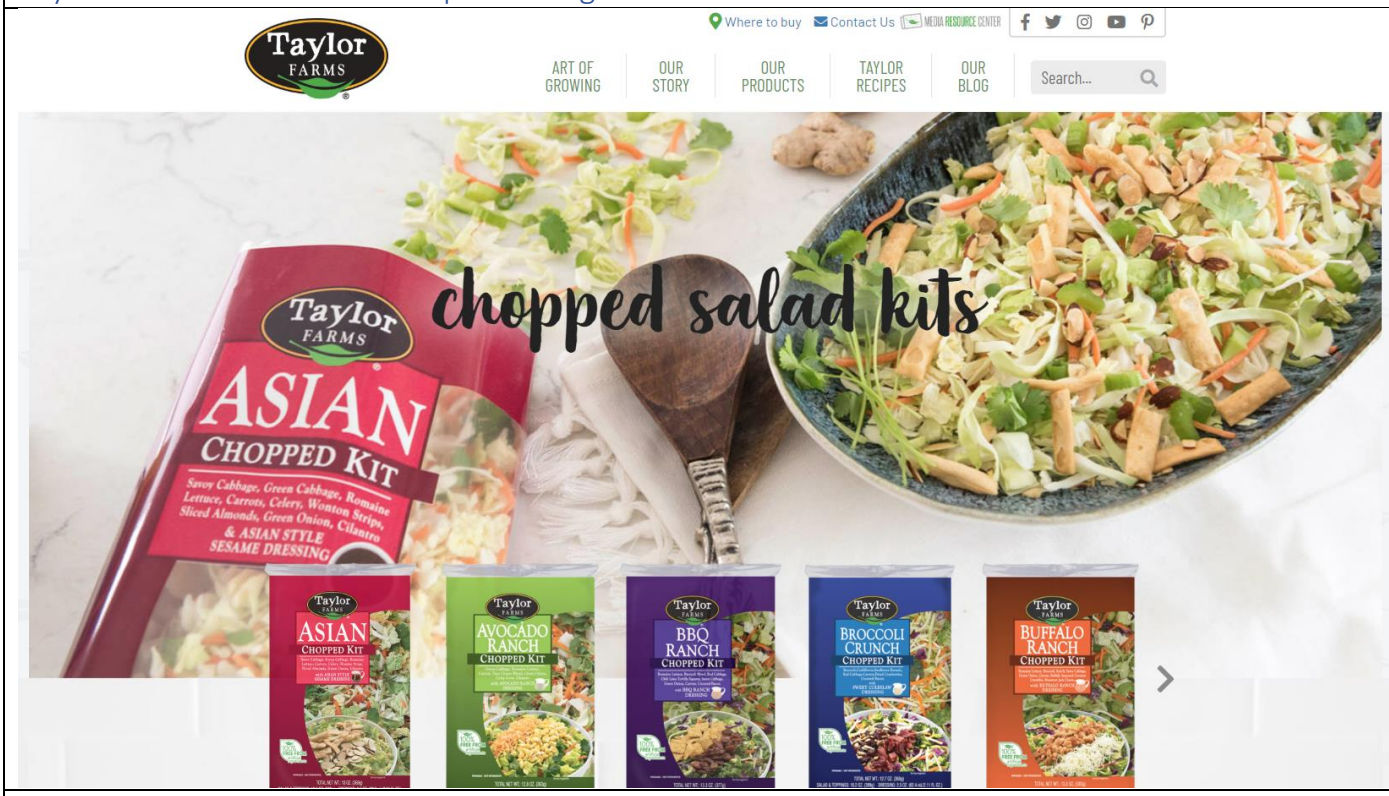
*Percent Daily Values are based on a 2,000 calorie diet. Your daily values may be higher or lower depending on your calorie needs:

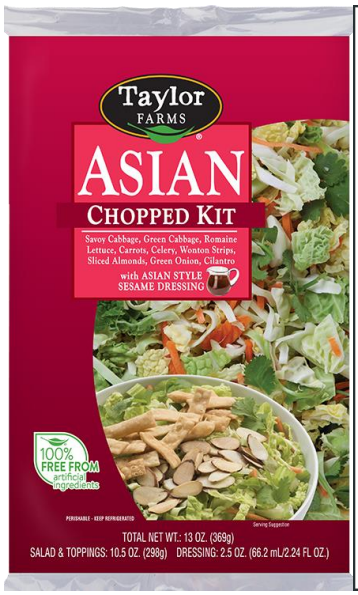
		Calories:	2,000	2,500
Total Fat	Less than		65g	80g
Saturated Fat	Less than		20g	25g
Cholesterol	Less than		300mg	300mg
Sodium	Less than		2,400mg	2,400mg
Total Carbohydrate			300g	375g
Dietary Fiber			25g	30g

Calories per gram:
Fat 9 • Carbohydrate 4 • Protein 4

6 oz

Taylor Farms Salad Kits – Multiple Servings – 10oz - 13 oz





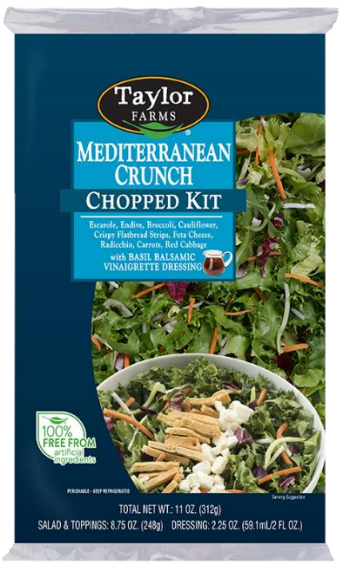
Nutrition Facts

About 3.5 servings per container

Serving size	**1 Cup (100g)**
Amount per serving	
Calories	**160**
	% Daily Value*
Total Fat 11g	**14%**
Saturated Fat 1.5g	**8%**
Trans Fat 0g	
Cholesterol 0mg	**0%**
Sodium 360mg	**16%**
Total Carbohydrate 14g	**5%**
Dietary Fiber 3g	**11%**
Total Sugars 6g	
Includes 4g Added Sugars	**8%**
Protein 3g	
Vitamin D 0mcg	**0%**
Calcium 42mg	**4%**
Iron 1mg	**6%**
Potassium 210mg	**4%**

* The % Daily Value tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice.

Calories per gram:
Fat 9 • Carbohydrate 4 • Protein 4



Nutrition Facts

About 3 servings per container

Serving size	**1 Cup (100g)**
Amount per serving	
Calories	**140**
	% Daily Value*
Total Fat 9g	**12%**
Saturated Fat 1.5g	**8%**
Trans Fat 0g	
Cholesterol 5mg	**2%**
Sodium 330mg	**14%**
Total Carbohydrate 12g	**4%**
Dietary Fiber 2g	**7%**
Total Sugars 7g	
Includes 5g Added Sugars	**10%**
Protein 2g	
Vitamin D 0mcg	0%
Calcium 46mg	4%
Iron 1mg	6%
Potassium 231mg	4%

*The % Daily Value tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice.

Calories per gram:
Fat 9 • Carbohydrate 4 • Protein 4

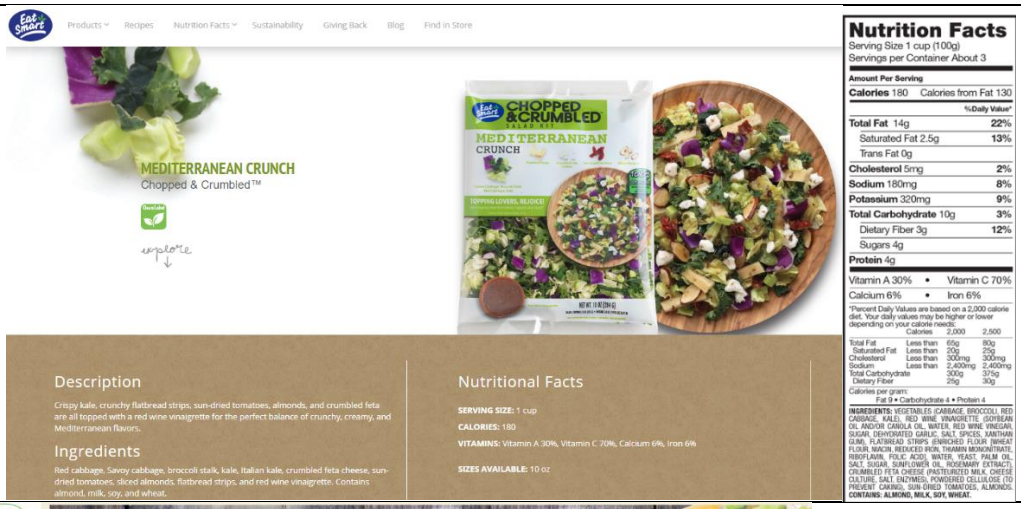
Taylor Farms Salad Kits – Multiple Servings – 10oz - 13 oz

Examples of Prepackaged Multiple Serving Salads sold in the Richmond Region

Eat Smart

10 oz

3 servings

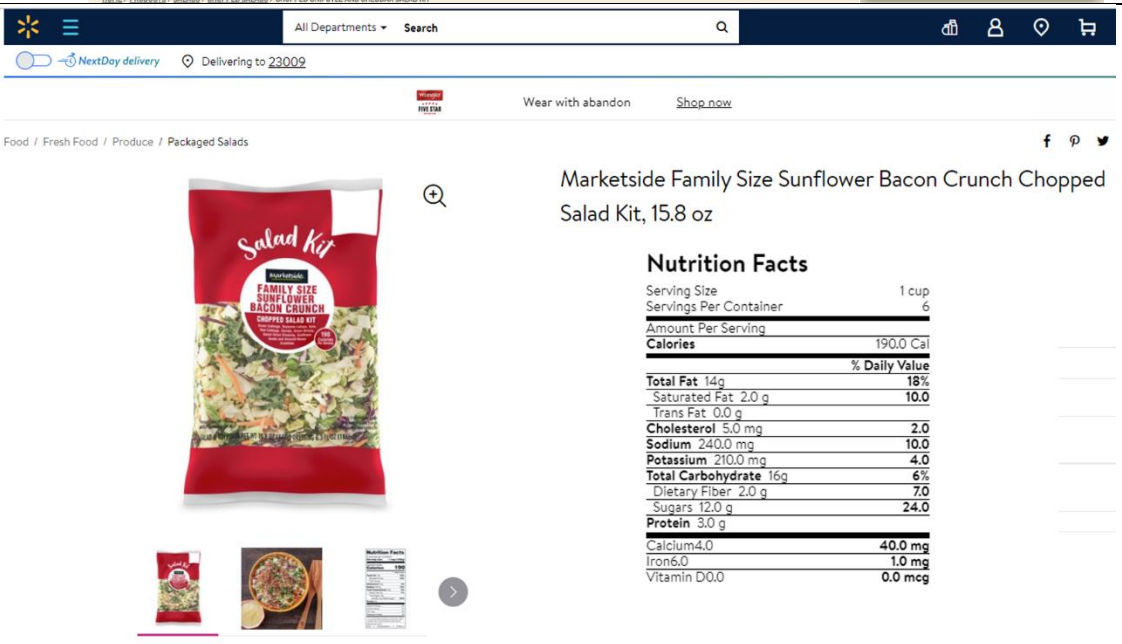


Dole

Walmart Family Size

15.8 oz

6 Servings

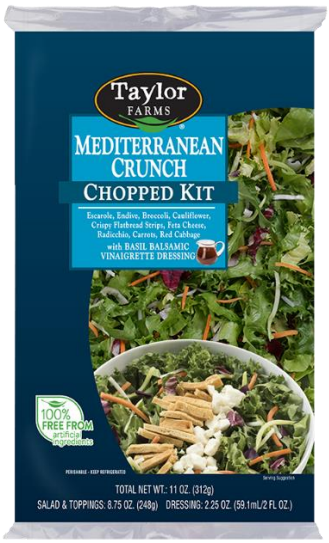


Examples of Prepackaged Multiple Serving Salads sold in the Richmond Region

Taylor Farms

11 oz

3 Servings



Nutrition Facts

About 3 servings per container

Serving size **1 Cup (100g)**

Amount per serving

Calories **140**

	% Daily Value*
Total Fat 9g	12%
Saturated Fat 1.5g	8%
Trans Fat 0g	
Cholesterol 5mg	2%
Sodium 330mg	14%
Total Carbohydrate 12g	4%
Dietary Fiber 2g	7%
Total Sugars 7g	
Includes 5g Added Sugars	10%
Protein 2g	
Vitamin D 0mcg	0%
Calcium 46mg	4%
Iron 1mg	6%
Potassium 231mg	4%

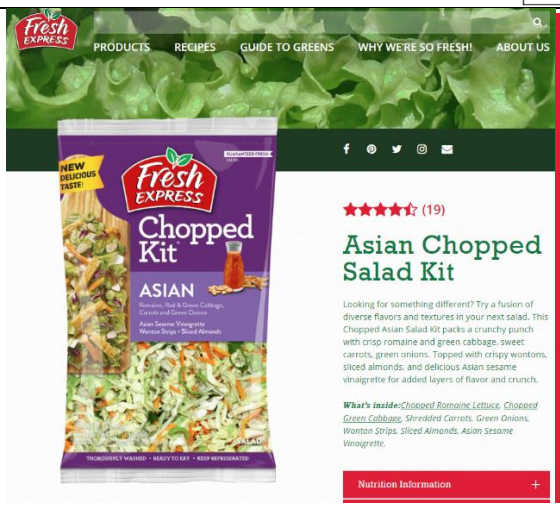
*The % Daily Value tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice.

Calories per gram:
Fat 9 • Carbohydrate 4 • Protein 4

Fresh Express

12 oz

3 ½ servings



NUTRITION FACTS

Serving Size: 1.5 cups (100g)
Serving Per Container 3.5

Amount Per Serving
Calories 160

	% Daily Value*
Total Fat 11g	14%
Saturated Fat 1g	5%
Sodium 240mg	10%
Total Carbohydrate 15g	5%
Dietary Fiber 2g	7%
Sugars 7g	
Protein 3g	
Calcium 44mg	4%
Iron 1mg	6%
Potassium 216mg	4%

*Percent Daily Values are based on a 2,000 calorie diet.

Ready Pac Foods

11 ½ oz

3 servings

Nutrition Facts

Serving Size 1 3/4 Cup (100g)
Servings Per Container About 3

Amount Per Serving

Calories 100 Calories from Fat 70

	% Daily Value*
Total Fat 8g	12%
Saturated Fat 2g	10%
Trans Fat 0g	
Cholesterol 5mg	2%
Sodium 290mg	12%
Total Carbohydrate 4g	1%
Dietary Fiber 1g	4%
Sugars 3g	
Protein 3g	

Vitamin A 35% • Vitamin C 6%
Calcium 6% • Iron 6%

*Percent Daily Values are based on a 2,000 calorie diet. Your daily values may be higher or lower depending on your calorie needs:

	Calories:	2,000	2,500
Total Fat	Less than	65g	80g
Saturated Fat	Less than	20g	25g
Cholesterol	Less than	300mg	300mg
Sodium	Less than	2,400mg	2,400mg
Total Carbohydrate		300g	375g
Dietary Fiber		25g	30g

Calories per gram:
Fat 9 • Carbohydrate 4 • Protein 4

Examples of Single Serving Salads Sold in the Richmond Region

Fresh Express

4.5 oz
3.7 oz

1 serving

Ready Pac

4.5 oz

1 serving

Nutrition Facts
Serving Size 1 container (128g)

Amount Per Serving	
Calories 210	Calories from Fat 80
	% Daily Value*
Total Fat 9g	**14%**
Saturated Fat 3g	**15%**
Trans Fat 0g	
Cholesterol 10mg	**3%**
Sodium 450mg	**19%**
Total Carbohydrate 26g	**9%**
Dietary Fiber 2g	**8%**
Sugars 15g	
Protein 7g	

Vitamin A 15% • Vitamin C 4%
Calcium 8% • Iron 4%

*Percent Daily Values are based on a 2,000 calorie diet. Your daily values may be higher or lower depending on your calorie needs:

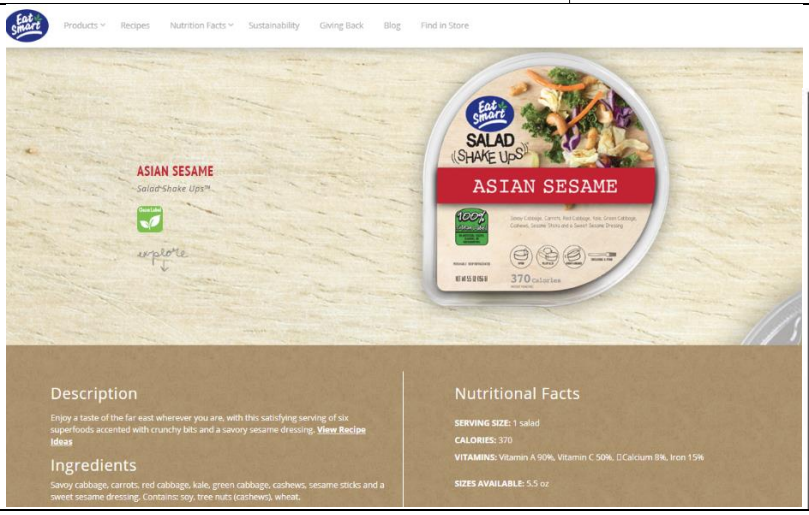
	Calories:	2,000	2,500
Total Fat	Less than	65g	80g
Saturated Fat	Less than	20g	25g
Cholesterol	Less than	300mg	300mg
Sodium	Less than	2,400mg	2,400mg
Total Carbohydrate		300g	375g
Dietary Fiber		25g	30g

Calories per gram:
Fat 9 • Carbohydrate 4 • Protein 4

Eat Smart

5.5 oz

1 Serving



Nutrition Facts
Serving Size 1 salad (156g)

Amount Per Serving	
Calories 370	Calories from Fat 230
	%Daily Value*
Total Fat 26g	**40%**
Saturated Fat 4.5g	**23%**
Trans Fat 0g	
Cholesterol 0mg	**0%**
Sodium 650mg	**27%**
Total Carbohydrate 31g	**10%**
Dietary Fiber 4g	**16%**
Sugars 13g	
Protein 7g	

Vitamin A 90% • Vitamin C 50%
Calcium 8% • Iron 15%

Virginia Department of Agriculture and Consumer Services (VDACS) Classification

Dreaming Tree Farms, LLC is monitored by VDACS and not the Department of Health. Furthermore, VDACS classifies this business as a Manufacturing business since customers are not serviced on site.

Screenshots from Virginia Department of Agriculture and Consumer Services Food Safety Program
Firm Inventory Report - July 2019 - King William Businesses

Dreaming Tree Farms, LLC	3149 Dorrell RD Aylett, VA 23009	King William County	-	MFG	-	-

Virginia Department of Agriculture and Consumer Services
Food Safety Program - Firm Inventory Report - July 2019

Firm Name	Firm Address	Locality	Ret	Mfg	Whse	FM
Seibert's King George Shell	4938 James Madison HWY King George, VA 22485	King George County	RETAIL	-	-	-
Sheetz #259	17181 Owens DR King George, VA 22485	King George County	RETAIL	-	-	-
Sheetz #307	11449 Kings HWY King George, VA 22485	King George County	RETAIL	-	-	-
Sheetz #573	8206 Kings HWY King George, VA 22485	King George County	RETAIL	-	-	-
Shore Store	5435 Pavillion Drive King George, VA 22485	King George County	RETAIL	-	-	-
Walmart #5779	16375 Merchants LN King George, VA 22485	King George County	RETAIL	-	-	-
Wawa #669	5362 James Madison Pkway King George, VA 22485	King George County	RETAIL	-	-	-
7-Eleven #19702	5072 Richmond-Tapp HWY Aylett, VA 23009	King William County	RETAIL	-	-	-
7-Eleven #19966	19250 Eltham RD West Point, VA 23181	King William County	RETAIL	-	-	-
Captain Johnny's LLC	8275 Kentwood AVE West Point, VA 23181	King William County	RETAIL	-	-	-
Chill Stop	5033 Richmond/Tappahannoc Aylett, VA 23009	King William County	RETAIL	-	-	-
Dick's Country Store	842 King William RD Hanover, VA 23069	King William County	RETAIL	-	-	-
Dollar General #11516	27 Commerce LN Aylett, VA 23009	King William County	RETAIL	-	-	-
Dollar General #439	2900 King William AVE West Point, VA 23181	King William County	RETAIL	-	-	-
Dreaming Tree Farms, LLC	3149 Dorrell RD Aylett, VA 23009	King William County	-	MFG	-	-
Dunny's Buck Rub	164 Poplar RD Aylett, VA 23009	King William County	-	MFG	-	-
Family Dollar #4758	4915 Richmond Tappa HWY Aylett, VA 23009	King William County	RETAIL	-	-	-
Fas Mart #33	12132 King William RD Manquin, VA 23106	King William County	RETAIL	-	-	-
Food Lion #1221	106 Winter ST West Point, VA 23181	King William County	RETAIL	-	-	-
Food Lion #2524	4915 Rchmd-Tpphnnk HWY Aylett, VA 23009	King William County	RETAIL	-	-	-
Integrity Food Group, LLC	621 Main Street West Point, VA 23181	King William County	-	MFG	-	-
Jim Hall's Cross Rd Groc	25896 King William RD West Point, VA 23181	King William County	RETAIL	-	-	-
Kent's Supermarket	20623 King William RD King William, VA 23086	King William County	RETAIL	-	-	-
KJ's Food Mart	8137 Richmond Tappahannoc Aylett, VA 23009	King William County	RETAIL	-	-	-
Mido Express II	1418 Richmond Tappah HWY Manquin, VA 23106	King William County	RETAIL	-	-	-
One Stop Market	2185 Richmond-Tap HWY Manquin, VA 23106	King William County	RETAIL	-	-	-
Rayzway Express #2	15941 King William RD King William, VA 23086	King William County	RETAIL	-	-	-

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Virginia Department of Agriculture and Consumer Services
Food Safety Program - Firm Inventory Report - July 2019

Firm Name	Firm Address	Locality	Ret	Mfg	Whse	FM
Rite Aid #1594	345 Main ST West Point, VA 23181	King William County	RETAIL	-	-	-
Spencer's Stop & Go #VA646	2680 King William AVE West Point, VA 23181	King William County	RETAIL	-	-	-
Three Rivers Seafood LLC	718 7th ST West Point, VA 23181	King William County	RETAIL	-	-	-
Tienda Mexicana El Paisano	2990 A King William AVE West Point, VA 23181	King William County	RETAIL	-	-	-
Tommy's Produce	140 Sharon RD King William, VA 23086	King William County	RETAIL	-	-	-
Triple E Jerky	480 Thompson AVE West Point, VA 23181	King William County	-	MFG	-	-
West Point One Stop	1503 Main ST West Point, VA 23181	King William County	RETAIL	-	-	-
7-Eleven #20464	636 Rappahannock DR White Stone, VA 22578	Lancaster County	RETAIL	-	-	-
Abundant Life Foods	1890 White Chapel RD Lancaster, VA 22503	Lancaster County	-	MFG	-	-
Cathy H. Hemans	337 Cove Colony RD Lancaster, VA 22503	Lancaster County	-	MFG	-	-
Chill Stop #5	8623 Mary Ball RD Lancaster, VA 22503	Lancaster County	RETAIL	-	-	-
Corner Shell	895 Rappahannock DR White Stone, VA 22578	Lancaster County	RETAIL	-	-	-
Country Cottage	795 Rappahannock DR White Stone, VA 22578	Lancaster County	RETAIL	-	-	-
County Line	29 Crosshills Road Heathsville, VA 22473	Lancaster County	RETAIL	-	-	-
Dymer Creek Seafood	1005 Poplar Neck RD White Stone, VA 22578	Lancaster County	-	MFG	-	-
Fas Mart #92	6010 Mary Ball RD Lively, VA 22507	Lancaster County	RETAIL	-	-	-
Good Luck Cellars	1025 Good Luck RD Richmond, VA 22482	Lancaster County	-	MFG	-	-
Irvington Farmer's Market	98 King Carter DR Irvington, VA 22480	Lancaster County	-	-	-	FRM_MKT
Irvington Market	4447 Irvington RD Irvington, VA 22480	Lancaster County	RETAIL	-	-	-
Litwalton Lavendar	491 Russell LN Lancaster, VA 22503	Lancaster County	-	MFG	-	-
Miss Mary Seafood	758 Rappahannock Dr White Stone, VA 22578	Lancaster County	RETAIL	-	-	-
Northen Neck Dessert Co LLC	1406 Corrotoman DR Lancaster, VA 22503	Lancaster County	-	MFG	-	-
Northern Neck Meat Processing	6720 Courthouse RD Lancaster, VA 22503	Lancaster County	RETAIL	-	-	-
Northern Neck Popcorn Bag	50 Irvington RD Kilmarnock, VA 22482	Lancaster County	RETAIL	-	-	-
Old Farm Truck	453 Rappahannock RD Lancaster, VA 22503	Lancaster County	RETAIL	-	-	-
Out of the Oven Bakery	549 Rappahannock DR White Stone, VA 22578	Lancaster County	RETAIL	-	-	-
SouperChefG's Homemade Soups and Catering	1083 Boy's Camp RD Kilmarnock, VA 22482	Lancaster County	-	MFG	-	-

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