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## **HOUSE BILL NO. 939**

Offered January 24, 2000

A BILL to amend the Code of Virginia by adding a section numbered 58.1-605.1, relating to additional local sales tax in Northern Virginia Planning District.

## Patron—Plum

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-605.1 as follows:

§ 58.1-605.1. Additional sales tax in localities in Northern Virginia Planning District.

A. In addition to the tax imposed under § 58.1-605, an additional local sales tax of one percent shall be levied in every county or city in the Northern Virginia Planning District if approved by a majority of those voting in a referendum in the counties and/or cities of such district.

B. The referendum shall be held in accordance with § 24.2-684 and may be initiated either by a resolution of the governing body of the county or city or on the filing of a petition signed by a number of registered voters of the county or city equal in number to five percent of the number of voters registered in the county or city on January 1 of the year in which the petition is filed with the circuit court of such county or city. The clerk of the court shall publish notice of the election in a newspaper of general circulation in the county or city once a week for three consecutive weeks prior to the election. The ballot used shall be printed to read as follows:

"Shall an additional local sales tax of one percent be levied in the Northern Virginia Planning District and be returned to each county and city within the Northern Virginia Planning District to be used for transportation purposes in accordance with § 58.1-1724 of the Code of Virginia?

[] Yes [] No

If the voters in such counties and/or cities by majority vote approve, the one percent additional sales tax may be imposed in all of the counties and/or cities in the district upon the adoption of an ordinance by the governing bodies of such counties and/or cities, provided such ordinance shall include a sunset date of five years after the date the ordinance is adopted. Such sunset date may be extended and the additional local sales tax imposed beyond the original five-year period if approved through a referendum in accordance with this section. No ordinance shall be repealed until all debts or other obligations of the county or city to which such revenues are pledged or otherwise committed have been paid or provision has been made for payment.

C. The revenues collected from any additional local sales tax imposed in accordance with this section shall be administered, collected and distributed to each locality in the district in accordance with subsections D, E and F of § 58.1-605 and shall be used for transportation and transportation-related services and expenditures of the locality.