

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3823 of the Code of Virginia, relating to additional transient*  
3 *occupancy tax; county with the county manager plan of government.*

4 [S 562]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3823 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3823. Additional transient occupancy tax for certain counties.

9 A. In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through  
10 58.1-3822, any county having a population of at least 63,300 but not more than 65,000 or at least  
11 200,000 but not more than 210,000 or any county having the county manager form of government may  
12 impose:

13 1. An additional transient occupancy tax not to exceed four percent of the amount of the charge for  
14 the occupancy of any room or space occupied. The tax imposed hereunder shall not apply to rooms or  
15 spaces rented and continuously occupied by the same individual or same group of individuals for thirty  
16 or more days. The revenues collected from the additional tax shall be designated and spent for  
17 promoting tourism, travel or business that generates tourism or travel in the Richmond metropolitan  
18 area; and

19 2. An additional transient occupancy tax not to exceed two percent of the amount of the charge for  
20 the occupancy of any room or space occupied. The tax imposed hereunder shall not apply to rooms or  
21 spaces rented and continuously occupied by the same individual or same group of individuals for thirty  
22 or more days. The revenues collected from the additional tax shall be designated and spent for  
23 expanding the Richmond Centre, a convention and exhibition facility in the City of Richmond.

24 B. In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through  
25 58.1-3822, any county with the county manager plan of government may impose an additional transient  
26 occupancy tax not to exceed two percent of the amount of the charge for the occupancy of any room or  
27 space occupied, provided the county's governing body approves the construction of a county conference  
28 center. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied  
29 by the same individual or same group of individuals for thirty or more days. The revenues collected  
30 from the additional tax shall be designated and spent for the design, construction, debt payment, and  
31 operation of such conference center.

32 B C. The county tax limitations imposed pursuant to § 58.1-3711 shall apply to any tax levied under  
33 this section, mutatis mutandis.

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