

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3819 of the Code of Virginia, relating to imposing the transient*
 3 *occupancy tax at certain tax rates.*

[H 739]

Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3819 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3819. Transient occupancy tax.

9 A. Any county, by duly adopted ordinance, may levy a transient occupancy tax on hotels, motels,
 10 boarding houses, travel campgrounds, and other facilities offering guest rooms rented out for continuous
 11 occupancy for fewer than 30 consecutive days. Such tax shall be in such amount and on such terms as
 12 the governing body may, by ordinance, prescribe. Such tax shall not exceed two percent of the amount
 13 of charge for the occupancy of any room or space occupied; however, in any county having a
 14 population of no less than 40,000 and no greater than 45,000, and in any county which had adopted the
 15 county executive form of government and which is not contiguous to any county operating under the
 16 urban county executive form of government; any county having a population of no less than 12,600 and
 17 no greater than 12,800; any county having a population of no less than 29,100 and no greater than
 18 29,300 as determined by the 1990 United States Census; any county having a population of no less than
 19 29,750 and no greater than 31,000; any county having a population of no less than 57,000 and no
 20 greater than 57,450; any county having a population of no less than 60,000 and no greater than 62,500;
 21 in any county having a population of no less than 86,000 and no greater than 86,500; in any county
 22 having a population of no less than 44,000 and no greater than 45,700; and in Cumberland County,
 23 *Floyd County*, King George County, and Prince Edward County, such tax shall not exceed the rate of
 24 five percent. The revenues collected from that portion of the tax over two percent shall be designated
 25 and spent for promoting tourism, travel or business that generates tourism or travel in the locality. It is
 26 further provided that any county having a population of no less than 18,000 and no greater than 20,000;
 27 any county having a population of no less than 20,500 and no greater than 21,250; any county having a
 28 population of no less than 21,500 and no greater than 23,000; any county having a population of no less
 29 than 25,100 and no greater than 26,000; any county having a population of no less than 34,500 and no
 30 greater than 39,560; any county having a population of no less than 45,900 and no greater than 47,000;
 31 any county having a population of no less than 50,000 and no greater than 55,000; and any county
 32 which had adopted the county executive form of government and which is contiguous to any county
 33 operating under the urban county executive form of government, may levy a transient occupancy tax not
 34 to exceed five percent, and any excess over two percent shall be designated and spent solely for tourism,
 35 marketing of tourism or initiatives that, as determined in consultation with the local tourism industry
 36 organizations, attract travelers to the locality and generate tourism revenues in the locality. If there are
 37 no local tourism industry organizations in the locality, the governing body shall hold a public hearing
 38 prior to making any determination relating to how to attract travelers to the locality and generate tourism
 39 revenues in the locality.

40 B. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied
 41 by the same individual or same group of individuals for 30 or more days in hotels, motels, boarding
 42 houses, travel campgrounds, and other facilities offering guest rooms. In addition, that portion of any tax
 43 imposed hereunder in excess of two percent shall not apply to travel campgrounds in any county having
 44 a population of no less than 60,000 and no greater than 62,500, regardless of the number of days
 45 occupied by the same individual or same group of individuals.

46 C. Nothing herein contained shall affect any authority heretofore granted to any county, city or town
 47 to levy such a transient occupancy tax. The county tax limitations imposed pursuant to § 58.1-3711 shall
 48 apply to any tax levied under this section, mutatis mutandis.

49 D. Any county, city or town which requires local hotel and motel businesses, or any class thereof, to
 50 collect, account for and remit to such locality a local tax imposed on the consumer, may allow such
 51 businesses a commission for such service in the form of a deduction from the tax remitted. Such
 52 commission shall be provided for by ordinance, which shall set the rate thereof, no less than three
 53 percent, not to exceed five percent of the amount of tax due and accounted for. No commission shall be
 54 allowed if the amount due was delinquent.

55 E. All transient occupancy tax collections shall be deemed to be held in trust for the county, city or
 56 town imposing the tax.

ENROLLED

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