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HOUSE BILL NO. 940

Offered January 14, 2004

Prefiled January 14, 2004

A BILL to amend and reenact § 58.1-3818, as it shall become effective and as it may become effective, of the Code of Virginia, relating to authorizing Caroline County to impose an admissions tax.

Patron—Pollard (By Request)

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3818, as it shall become effective and as it may become effective, of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3818. (Effective July 1, 2004 /- Contingent expiration date) Admissions tax in certain counties.

A. Fairfax, Arlington, Dinwiddie, Prince George and , Brunswick, and Caroline Counties are hereby authorized to levy a tax on admissions charged for attendance at any event. The tax shall not exceed 10 percent of the amount of charge for admission to any such event. Notwithstanding any other provisions of law, the governing bodies of such counties shall prescribe by ordinance the terms, conditions and amount of such tax and may classify between events conducted for charitable and those conducted for noncharitable purposes.

B. Notwithstanding the provisions of subsection A, any county with a population of at least 27,500 but not more than 28,250 and any county with a population of at least 10,400 but not more than 10,490 as determined by the 1990 United States Census are hereby authorized to levy a tax on admissions charged for attendance at any event as set forth in subsection A.

C. Notwithstanding the provisions of subsection A, any county with a population of at least 12,450 but not more than 12,850 is hereby authorized to levy a tax on admissions charged for attendance at any spectator event; however, a tax shall not be levied on admissions charged to participants in order to participate in any event. The tax shall not exceed 10 percent of the amount of charge for admission to any event. Notwithstanding any other provisions of law, the governing body of such county shall prescribe by ordinance the terms, conditions and amount of such tax and may classify between the events as set forth in § 58.1-3817.

D. Notwithstanding the provisions of subsections A, B and C, any county in which a major league baseball stadium, as defined in § 15.2-5800, is located is hereby authorized to levy (i) a tax on admissions charged at any event at such stadium and (ii) a surcharge on admissions charged for attendance at any event at such stadium if it has a seating capacity of at least 40,000 seats. The tax on admissions shall not exceed 10 percent. Such surcharge shall not exceed two percent of the charge for admissions. Notwithstanding any other provisions of law, the governing bodies of such counties shall prescribe by ordinance the terms, conditions and amounts of such tax and surcharge and may classify between events conducted for charitable and those conducted for noncharitable purposes.

E. Notwithstanding the provisions of subsections A, B, C and D, localities may, by ordinance, elect not to levy an admissions tax on admission to an event, provided that the purpose of the event is solely to raise money for charitable purposes and that the net proceeds derived from the event will be transferred to an entity or entities that are exempt from sales and use tax pursuant to § 58.1-609.11.

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HB940

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