

VIRGINIA ACTS OF ASSEMBLY -- 2005 SESSION

CHAPTER 20

An Act to amend the Code of Virginia by adding in Article 6 of Chapter 38 of Title 58.1 a section numbered 58.1-3826, relating to transient occupancy tax; scope of tax.

[S 793]

Approved March 20, 2005

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 6 of Chapter 38 of Title 58.1 a section numbered 58.1-3826 as follows:

§ 58.1-3826. Scope of transient occupancy tax.

The transient occupancy tax imposed pursuant to the authority of this article shall be imposed only for the occupancy of any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes.