

VIRGINIA ACTS OF ASSEMBLY -- 2006 SESSION

CHAPTER 216

An Act to amend the Code of Virginia by adding in Article 8 of Chapter 38 of Title 58.1 a section numbered 58.1-3843, relating to the tax on transient room rentals.

[S 86]

Approved March 24, 2006

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 8 of Chapter 38 of Title 58.1 a section numbered 58.1-3843 as follows:

§ 58.1-3843. Scope of transient occupancy tax.

Notwithstanding any other provision of law, general or special, the tax imposed on transient room rentals 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.