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**HOUSE BILL NO. 2499**

Offered January 10, 2007

Prefiled January 9, 2007

*A BILL to amend and reenact § 58.1-3823 of the Code of Virginia, relating to transient occupancy tax; transportation needs.*

\_\_\_\_\_  
Patron—Orrock

\_\_\_\_\_  
Referred to Committee on Finance

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

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

A. In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through 58.1-3822, Hanover County, Chesterfield County and Henrico County may impose:

1. An additional transient occupancy tax not to exceed four percent of the amount of the charge for the occupancy of any room or space occupied. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual or same group of individuals for 30 or more days. The revenues collected from the additional tax shall be designated and spent for promoting tourism, travel or business that generates tourism or travel in the Richmond metropolitan area; and

2. An additional transient occupancy tax not to exceed two percent of the amount of the charge for the occupancy of any room or space occupied. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual or same group of individuals for 30 or more days. The revenues collected from the additional tax shall be designated and spent for expanding the Richmond Centre, a convention and exhibition facility in the City of Richmond.

3. An additional transient occupancy tax not to exceed one percent of the amount of the charge for the occupancy of any room or space occupied. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual or group of individuals for 30 or more days. The revenues collected from the additional tax shall be designated and spent for the development and improvement of the Virginia Performing Arts Foundation's facilities in Richmond, for promoting the use of the Richmond Centre and for promoting tourism, travel or business that generates tourism and travel in the Richmond metropolitan area.

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

C. 1. In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through 58.1-3822, the Counties of James City and York may impose an additional transient occupancy tax not to exceed \$2 per room per night for the occupancy of any overnight guest room. The revenues collected from the additional tax shall be designated and expended solely for advertising the Historic Triangle area, which includes all of the City of Williamsburg and the Counties of James City and York, as an overnight tourism destination by the members of the Williamsburg Area Destination Marketing Committee of the Williamsburg Area Chamber of Commerce and Convention and Visitors Bureau. The tax imposed by this subsection shall not apply to travel campground sites or to rooms or spaces rented and continuously occupied by the same individual or same group of individuals for 30 or more days.

2. The Williamsburg Area Destination Marketing Committee shall consist of 10 members. The governing bodies of the City of Williamsburg, the County of James City, and the County of York shall each designate one of their members to serve as members of the Williamsburg Area Destination Marketing Committee. These three members of the Committee shall have two votes apiece.

Further, one member of the Committee shall be selected by the Board of Directors of the Williamsburg Hotel and Motel Association; one member of the Committee shall be from The Colonial Williamsburg Foundation and shall be selected by the Foundation; one member of the Committee shall be an employee of Busch Gardens Williamsburg/Water Country and shall be selected by Busch Gardens Williamsburg/Water Country; one member of the Committee shall be from the Jamestown-Yorktown Foundation and shall be selected by the Foundation; and one member of the Committee shall be the

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59 President and Chief Executive Officer of the Virginia Tourism Authority who shall serve ex officio.  
60 Each of these five members of the Committee shall have one vote apiece.

61 3. The President of the Williamsburg Area Chamber of Commerce and Convention and Visitors  
62 Bureau and the Executive Director of the Williamsburg Hotel and Motel Association each shall serve ex  
63 officio with nonvoting privileges.

64 4. The provisions in subdivisions 2 and 3 relating to the composition and voting powers of the  
65 Williamsburg Area Destination Marketing Committee shall be a condition of the authority to impose the  
66 tax provided herein.

67 For purposes of this subsection, "advertising the Historic Triangle area" as an overnight tourism  
68 destination means advertising that is intended to attract visitors from a sufficient distance so as to  
69 require an overnight stay of at least one night.

70 *D. In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through*  
71 *58.1-3822, any county that does not impose an additional tax under subsection C, may impose an*  
72 *additional transient occupancy tax not to exceed two percent of the amount of the charge for the*  
73 *occupancy of any room or space occupied. The revenues collected from the additional tax shall be*  
74 *designated and spent solely for the design, construction, and debt payment related to local*  
75 *transportation needs. Notwithstanding any other law, general or special, to the contrary, an additional*  
76 *transient occupancy imposed pursuant to this subsection need not be approved by voter referendum. The*  
77 *tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the*  
78 *same individual or same group of individuals for 30 or more days.*

79 DE. The county tax limitations imposed pursuant to § 58.1-3711 shall apply to any tax levied under  
80 this section, mutatis mutandis.