

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

[S 811]

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 York County, Albemarle
14 County, Nelson County, Mecklenburg County, Gloucester County, Spotsylvania County, Stafford
15 County, Loudoun County, Bedford County, Cumberland County, Floyd County, King George County,
16 Wise County, Botetourt County, and Prince Edward County, such tax shall not exceed the rate of five
17 percent. The revenues collected from that portion of the tax over two percent shall be designated and
18 spent for promoting tourism, travel or business that generates tourism or travel in the locality. It is
19 further provided that Rockbridge County, Caroline County, Dinwiddie County, Page County, Wythe
20 County, James City County, Franklin County, Tazewell County, Augusta County, Prince William
21 County, Craig County, Prince George County, Patrick County, Pulaski County, Halifax County,
22 Montgomery County, ~~and~~ Carroll County, *and Amherst County* may levy a transient occupancy tax not
23 to exceed five percent, and any excess over two percent shall be designated and spent solely for tourism,
24 marketing of tourism or initiatives that, as determined in consultation with the local tourism industry
25 organizations, attract travelers to the locality and generate tourism revenues in the locality. If there are
26 no local tourism industry organizations in the locality, the governing body shall hold a public hearing
27 prior to making any determination relating to how to attract travelers to the locality and generate tourism
28 revenues in the locality.

29 B. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied
30 by the same individual or same group of individuals for 30 or more days in hotels, motels, boarding
31 houses, travel campgrounds, and other facilities offering guest rooms. In addition, that portion of any tax
32 imposed hereunder in excess of two percent shall not apply to travel campgrounds in Stafford County.

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

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

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

ENROLLED

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