[S 603]

## VIRGINIA ACTS OF ASSEMBLY — CHAPTER

An Act to amend and reenact § 44.1 of Chapter 393 of the Acts of Assembly of 1932, as amended, which provided a charter for the City of Williamsburg, relating to transient lodging taxes.

Approved

Be it enacted by the General Assembly of Virginia:

1. That § 44.1 of Chapter 393 of the Acts of Assembly of 1932, as amended, is amended and reenacted as follows:

§ 44.1. Financial powers.

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In addition to the powers granted by other sections of this charter, the city shall have the power:

- 1. To raise annually by taxes and assessments in the city such sums of money as the council shall deem necessary to pay the debts and defray the expenses of the city, in such manner as the council shall deem expedient; provided, such taxes and assessments are not prohibited by the laws of the Commonwealth. In addition to, but not as a limitation upon, this general grant of power, insofar as not prohibited by general law, the city shall have power to levy and collect ad valorem taxes on real estate and tangible personal property and machinery and tools; to levy and collect taxes for admission to or other charge for any public amusement, entertainment, performance, exhibition, sport, or athletic event in the city, which taxes may be added to and collected with the price of such admission or other charge; to levy on and collect taxes upon the purchase of meals, which taxes may be added to and collected with the price of such meals; to levy on and collect taxes upon the purchase of transient lodging (lodging for not more than thirty ninety consecutive days), which taxes may be added to and collected with the price of such lodging; to levy on and collect taxes from purchasers of any public utility service, which taxes may be added to and collected with the bills rendered purchasers of such service; to establish, classify, impose, and enforce sewerage rates, garbage collection rates, and water rates, or other services, products, or conveniences, operated, rendered, or furnished by the city; to require licenses for the conduct of any business or profession and to require licenses of owners of vehicles of all kinds for the privilege of using the streets, alleys, and other public places in the city, require taxes to be paid on such licenses and prohibit the use of streets, alleys, and other public places in the city without such license, and to require licenses of operators of trailer camps or sites in the city.
- 2. To make appropriations, subject to the limitation imposed by this charter, for the support and operation of the city government and any other purposes authorized by this charter and not prohibited by the laws of the Commonwealth.