

**DEPARTMENT OF TAXATION
2008 Fiscal Impact Statement**

1. **Patron** Terry G. Kilgore

2. **Bill Number** HB 220

House of Origin:

 Introduced

 Substitute

 Engrossed

3. **Committee** Passed House and Senate

4. **Title** Admissions Tax: Authorizes Scott County to
Impose an Admissions Tax

Second House:

 In Committee

 Substitute

 X **Enrolled**

5. Summary/Purpose:

This bill would authorize Scott County to impose a tax on admissions to any off-track horse race wagering facility located in the county in the amount of \$0.25 for each patron.

The effective date of this bill is not specified.

6. **Fiscal Impact Estimates are:** Not available. (See Line 8.)

7. **Budget amendment necessary:** No.

8. Fiscal implications:

This bill would have no impact on state revenues. If Scott County exercised the authority granted by this bill to impose an admissions tax on any off-track horse wagering facility in the county, it would have a positive impact on local revenues.

9. Specific agency or political subdivisions affected:

Scott County

10. **Technical amendment necessary:** No.

11. Other comments:

Generally

Currently, under *Code of Va.* § 58.1-3840, cities and towns that have general taxing powers in their charters may impose an excise tax on admissions. However, counties are limited in their taxing powers.

Roanoke County imposes an admissions tax pursuant to its amended charter.

The counties of Fairfax, Arlington, Dinwiddie, Prince George, Brunswick, Culpeper and New Kent are currently authorized to impose an admissions tax under *Code of Va.* § 58.1-3818. The admissions tax authorized under *Code of Va.* § 58.1-3818 may not exceed ten percent of the admission charge for attendance to an event.

Proposal

This bill would authorize Scott County to impose an admissions tax on patrons of any off-track horse race wagering facility located in the county in the amount of \$0.25.

cc : Secretary of Finance

Date: 2/26/2008 AM
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