

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding a section numbered 58.1-3825.2, relating to transient*
3 *occupancy tax; Bath County.*

4 [H 1947]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That the Code of Virginia is amended by adding a section numbered 58.1-3825.2 as follows:**8 *§ 58.1-3825.2. Additional transient occupancy tax in Bath County.*

9 *A. In addition to such transient occupancy tax as is authorized by § 58.1-3819, Bath County may*
10 *impose an additional transient occupancy tax not to exceed two percent of the amount of the charge for*
11 *the occupancy of any room or space occupied.*

12 *B. The revenues collected from the additional tax shall be designated and spent as follows:*

13 *1. One-half of such revenue shall be designated and spent solely for tourism and travel, marketing of*
14 *tourism, or initiatives that, as determined after consultation with the local tourism industry*
15 *organizations, attract travelers to the locality and generate tourism revenues in the locality. If there are*
16 *no local tourism industry organizations in the locality, the governing body shall hold a public hearing*
17 *prior to making any determination relating to how to attract travelers to the locality and generate*
18 *tourism revenues in the locality.*

19 *2. One-half of such revenue shall be designated and spent solely for the design, operation,*
20 *construction, improvement, acquisition, and debt service for such expenses on debt incurred after June*
21 *30, 2009, of tourism facilities, historic sites, beautification projects, promotion of the arts, regional*
22 *tourism marketing efforts, capital costs related to travel and transportation including air service, public*
23 *parks and recreation, and information centers that attract travelers to the locality and generate tourism*
24 *revenues in the locality.*

25 *C. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied*
26 *by the same individual or same group of individuals for 30 or more days in hotels, motels, boarding*
27 *houses, travel campgrounds, and other facilities offering guest rooms.*

28 *D. If Bath County requires local hotel and motel businesses, or any class thereof, to collect, account*
29 *for, and remit the tax imposed pursuant to this section, the County may allow such businesses a*
30 *commission for such service in the form of a deduction from the tax remitted. Such commission shall be*
31 *provided for by ordinance, which shall set the rate thereof, no less than three percent and not to exceed*
32 *five percent of the amount of tax due and accounted for. No commission shall be allowed if the amount*
33 *due is delinquent.*

34 *E. All tax collections pursuant to this section shall be deemed to be held in trust for Bath County.*

ENROLLED

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