

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.*

4
5 Approved

[S 858]

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

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

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

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

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

ENROLLED

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