

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

*An Act to amend the Code of Virginia by adding a section numbered 58.1-3819.1, relating to transient occupancy tax; Roanoke County.*

[S 103]

Approved

**Be it enacted by the General Assembly of Virginia:**

**1. That the Code of Virginia is amended by adding a section numbered 58.1-3819.1 as follows:**

*§ 58.1-3819.1. Transient occupancy tax; Roanoke County.*

*1. Notwithstanding any other provision of law, general or special, and in lieu of any authority to impose a transient occupancy tax in any other provision of law, general or special, Roanoke County may impose a total transient occupancy tax not to exceed seven percent of the amount of the charge for the occupancy of any room or space occupied or for the occupancy of any overnight guest room. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual or same group of individuals for 30 or more days.*

*2. The revenue generated and collected from the two percent tax rate increase shall be designated and expended solely for advertising the Roanoke metropolitan area as an overnight tourist destination by members of the Roanoke Valley Convention and Visitors Bureau. For purposes of this subsection, "advertising the Roanoke metropolitan area as an overnight tourism destination" means advertising that is intended to attract visitors from a sufficient distance so as to require an overnight stay.*