

VIRGINIA ACTS OF ASSEMBLY -- 2013 SESSION

CHAPTER 654

An Act to amend the Code of Virginia by adding in Article 5 of Chapter 38 of Title 58.1 a section numbered 58.1-3818.02, relating to admissions tax; Stafford County.

[S 1262]

Approved March 20, 2013

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 5 of Chapter 38 of Title 58.1 a section numbered 58.1-3818.02 as follows:

§ 58.1-3818.02. Admissions tax in Stafford County.

A. Beginning July 1, 2014, Stafford County is authorized to impose a tax on admissions to an entertainment venue located in the county that (i) is licensed to do business in the county for the first time on or after July 1, 2013, and (ii) requires at least 75 acres of land, and such land must be purchased or leased by the entertainment venue owner on or after June 1, 2013. The tax shall not exceed 10 percent of the amount of charge for admission to any such venue.

B. The provisions of this section shall expire on July 1, 2015, if no entertainment venue exists in Stafford County upon which the tax authorized in subsection A is imposed.