

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 15.2-1129.1 of the Code of Virginia, relating to arts and cultural*  
3 *districts.*

4 [S 1065]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 15.2-1129.1 of the Code of Virginia is amended and reenacted as follows:**8 **§ 15.2-1129.1. Creation of arts and cultural districts.**

9 A. Any locality may by ordinance establish within its boundaries one or more arts and cultural  
10 districts for the purpose of increasing awareness and support for the arts and culture in the locality. The  
11 locality may provide incentives for the support and creation of arts and cultural venues in each district.  
12 The locality may also grant tax incentives and provide certain regulatory flexibility in each arts and  
13 cultural district.

14 B. The tax incentives for each district may be provided for up to 10 years and may include, but not  
15 be limited to: (i) reduction of permit fees; (ii) reduction of user fees; ~~and~~ (iii) reduction of any type of  
16 gross receipts tax; *and (iv) rebate of real estate property taxes.* The extent and duration of such  
17 incentive proposals shall conform to the requirements of the Constitutions of Virginia and of the United  
18 States.

19 C. Each locality may also provide for regulatory flexibility in each district that may include, but not  
20 be limited to: (i) special zoning for the district; (ii) permit process reform; (iii) exemption from  
21 ordinances; and (iv) any other incentive adopted by ordinance, which shall be binding upon the locality  
22 for a period of up to 10 years.

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