

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [S 1262]

5 Approved

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

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

9 **§ 58.1-3818.02. Admissions tax in Stafford County.**

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

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

ENROLLED

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