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SENATE BILL NO. 1343

Offered January 18, 2013

A BILL to amend and reenact § 2.2, as amended, of Chapter 319 of the Acts of Assembly of 1966, which provided a charter for the City of Fairfax, relating to transient occupancy tax.

Patron—Petersen

Referred to Committee on Local Government

Be it enacted by the General Assembly of Virginia:

1. That § 2.2, as amended, of Chapter 319 of the Acts of Assembly of 1966 is amended and reenacted as follows:

§ 2.2. Financial Powers.

In addition to the powers granted by other sections of this Charter, the City shall have the power:

(a) To raise annually by taxes and assessments, as permitted by General Law, in the City such sums of money as the Council shall deem necessary to pay the debts and defray the expenses of the City, in such manner as the Council shall deem necessary or expedient. In addition to but not as a limitation upon this general grant of power, the City shall have power to levy and collect ad valorem taxes on real estate and tangible personal property and machinery and tools; to levy and collect gross receipts taxes against public utilities; to levy and collect taxes for admission to or other charge for any public amusement, entertainment, performance, exhibition, sport or athletic event in the City, which taxes may be added to and collected with the price of such admission or other charge; to levy and collect taxes on hotel and motel rooms; unless prohibited by General Law to require licenses, prohibit the conduct of any business, profession, vocation or calling without such a license, require taxes to be paid on such licenses in respect of all businesses, professions, vocations and callings which cannot, in the opinion of the Council, be reached by the ad valorem system; and to require licenses of owners of vehicles of all kinds for the privilege of using the streets, and other public places in the City, require taxes to be paid on such licenses and prohibit the use of streets, alleys and other public places in the City without such license.

(b) To budget, borrow, appropriate and expend, without being bound by other provisions of this Charter, in an amount not in excess of ten percent of the total General Fund Budget of the preceding fiscal year, for the purpose of meeting a public emergency; provided that any such action shall require the affirmative votes of two-thirds of the entire Council and shall be in the form of an ordinance containing a clear statement of the nature and the extent of the emergency.

(c) To levy a transient occupancy tax on hotels, motels and boarding houses. Such tax shall be in such amount and on such terms as the Council may, by ordinance prescribe; provided, that such tax shall not exceed ~~four~~ six percent of the amount of charge for the occupancy of any room occupied. Any transient occupancy tax authorized in excess of four percent shall be placed into an economic development opportunity fund to be used solely for economic development, marketing, or tourism initiatives benefiting the City as determined by the City Council. The tax imposed hereunder shall not apply to rooms rented for continuous occupancy for thirty or more days in hotels, motels, and boarding houses.

INTRODUCED

SB1343