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HOUSE BILL NO. 1194

Offered January 15, 2016

A *BILL to amend and reenact § 58.1-3823 of the Code of Virginia, relating to transient occupancy tax; Bedford County.*

Patron—Austin (By Request)

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:**1. That § 58.1-3823 of the Code of Virginia is amended and reenacted as follows:****§ 58.1-3823. Additional transient occupancy tax for certain counties.**

A. In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through 58.1-3822, Hanover County, Chesterfield County and Henrico County may impose:

1. An additional transient occupancy tax not to exceed four percent of the amount of the charge for the occupancy of any room or space occupied. 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. The revenues collected from the additional tax shall be designated and spent for promoting tourism, travel or business that generates tourism or travel in the Richmond metropolitan area; and

2. An additional transient occupancy tax not to exceed two percent of the amount of the charge for the occupancy of any room or space occupied. 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. The revenues collected from the additional tax shall be designated and spent for expanding the Richmond Centre, a convention and exhibition facility in the City of Richmond.

3. An additional transient occupancy tax not to exceed one percent of the amount of the charge for the occupancy of any room or space occupied. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual or group of individuals for 30 or more days. The revenues collected from the additional tax shall be designated and spent for the development and improvement of the Virginia Performing Arts Foundation's facilities in Richmond, for promoting the use of the Richmond Centre and for promoting tourism, travel or business that generates tourism and travel in the Richmond metropolitan area.

B. In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through 58.1-3822, any county with the county manager plan of government may impose an additional transient occupancy tax not to exceed two percent of the amount of the charge for the occupancy of any room or space occupied, provided the county's governing body approves the construction of a county conference center. 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. The revenues collected from the additional tax shall be designated and spent for the design, construction, debt payment, and operation of such conference center.

C. 1. In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through 58.1-3822, the Counties of James City and York may impose an additional transient occupancy tax not to exceed \$2 per room per night for the occupancy of any overnight guest room. The revenues collected from the additional tax shall be designated and expended solely for advertising the Historic Triangle area, which includes all of the City of Williamsburg and the Counties of James City and York, as an overnight tourism destination by the members of the Williamsburg Area Destination Marketing Committee of the Greater Williamsburg Chamber and Tourism Alliance. The tax imposed by this subsection shall not apply to travel campground sites or to rooms or spaces rented and continuously occupied by the same individual or same group of individuals for 30 or more days.

2. The Williamsburg Area Destination Marketing Committee shall consist of the members as provided herein. The governing bodies of the City of Williamsburg, the County of James City, and the County of York shall each designate one of their members to serve as members of the Williamsburg Area Destination Marketing Committee. These three members of the Committee shall have two votes apiece. In no case shall a person who is a member of the Committee by virtue of the designation of a local governing body be eligible to be selected a member of the Committee pursuant to subdivision a.

a. Further, one member of the Committee shall be selected by the Board of Directors of the Williamsburg Hotel and Motel Association; one member of the Committee shall be from The Colonial Williamsburg Foundation and shall be selected by the Foundation; one member of the Committee shall be an employee of Busch Gardens Europe/Water Country USA and shall be selected by Busch Gardens Europe/Water Country USA; one member of the Committee shall be from the Jamestown-Yorktown

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59 Foundation and shall be selected by the Foundation; one member of the Committee shall be selected by
60 the Executive Committee of the Greater Williamsburg Chamber and Tourism Alliance; and one member
61 of the Committee shall be the President and Chief Executive Officer of the Virginia Tourism Authority
62 who shall serve ex officio. Each of these six members of the Committee shall have one vote apiece. The
63 President of the Greater Williamsburg Chamber and Tourism Alliance shall serve ex officio with
64 nonvoting privileges unless chosen by the Executive Committee of the Greater Williamsburg Chamber
65 and Tourism Alliance to serve as its voting representative. The Executive Director of the Williamsburg
66 Hotel and Motel Association shall serve ex officio with nonvoting privileges unless chosen by the Board
67 of Directors of the Williamsburg Hotel and Motel Association to serve as its voting representative.

68 In no case shall more than one person of the same local government, including the governing body
69 of the locality, serve as a member of the Committee at the same time.

70 If at any time a person who has been selected to the Committee by other than a local governing
71 body becomes or is (a) a member of the local governing body of the City of Williamsburg, the County
72 of James City, or the County of York, or (b) an employee of one of such local governments, the person
73 shall be ineligible to serve as a member of the Committee while a member of the local governing body
74 or an employee of one of such local governments. In such case, the body that selected the person to
75 serve as a member of the Commission shall promptly select another person to serve as a member of the
76 Committee.

77 3. The Williamsburg Area Destination Marketing Committee shall maintain all authorities granted by
78 this section. The Greater Williamsburg Chamber and Tourism Alliance shall serve as the fiscal agent for
79 the Williamsburg Area Destination Marketing Committee with specific responsibilities to be defined in a
80 contract between such two entities. The contract shall include provisions to reimburse the Greater
81 Williamsburg Chamber and Tourism Alliance for annual audits and any other agreed-upon expenditures.
82 The Williamsburg Area Destination Marketing Committee shall also contract with the Greater
83 Williamsburg Chamber and Tourism Alliance to provide administrative support services as the entities
84 shall mutually agree.

85 4. The provisions in subdivision 2 relating to the composition and voting powers of the Williamsburg
86 Area Destination Marketing Committee shall be a condition of the authority to impose the tax provided
87 herein.

88 For purposes of this subsection, "advertising the Historic Triangle area" as an overnight tourism
89 destination means advertising that is intended to attract visitors from a sufficient distance so as to
90 require an overnight stay of at least one night.

91 D. *In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through*
92 *58.1-3822, Bedford County may impose an additional transient occupancy tax not to exceed two percent*
93 *of the amount of the charge for the occupancy of any room or space occupied. The tax imposed*
94 *hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual*
95 *or same group of individuals for 30 or more days.*

96 *The revenues collected from the additional tax shall be designated and spent solely for tourism and*
97 *travel; marketing of tourism; or initiatives that, as determined after consultation with local tourism*
98 *industry organizations, including representatives of lodging properties located in the county, attract*
99 *travelers to the locality, increase occupancy at lodging properties, and generate tourism revenues in the*
100 *locality.*

101 E. The county tax limitations imposed pursuant to § 58.1-3711 shall apply to any tax levied under
102 this section, mutatis mutandis.