

VIRGINIA ACTS OF ASSEMBLY -- 2018 SESSION

CHAPTER 289

An Act to amend and reenact § 58.1-3818.03 of the Code of Virginia, relating to admissions tax; Washington County.

[S 503]

Approved March 9, 2018

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3818.03 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3818.03. Admissions tax in Washington County.

A. Washington County is authorized to impose a tax on admissions to (i) a multi-sports complex and (ii) an entertainment venue ~~in the county that~~ (i) *if such complex or venue, or both, (a) is located on all or part of a parcel of land or on adjacent parcels of land, containing at least 250 acres and* (ii) (b) is in business on or before June 30, 2027. The tax shall not exceed 10 percent of the amount of charge for admission. For purposes of this section, an entertainment venue shall not include a movie theater.

B. The provisions of this section shall expire on July 1, 2027, if no such multi-sports complex ~~and~~ or entertainment venue is in business in Washington County on or before June 30, 2027.