

# VIRGINIA ACTS OF ASSEMBLY -- 2018 SESSION

## CHAPTER 365

*An Act to amend the Code of Virginia by adding in Article 5 of Chapter 38 of Title 58.1 a section numbered 58.1-3818.04, relating to admissions tax; Wythe County.*

[S 501]

Approved March 19, 2018

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

**1. That the Code of Virginia is amended by adding in Article 5 of Chapter 38 of Title 58.1 a section numbered 58.1-3818.04 as follows:**

**§ 58.1-3818.04. Admissions tax in Wythe County.**

*Wythe County is hereby authorized to impose a tax on admissions to any event held on the grounds of any exposition center in the county that (i) has an indoor arena that seats at least 2,000 persons and an outdoor multipurpose space and (ii) is located on all or part of a parcel of land or adjacent parcels of land containing at least 40 acres. The tax shall not exceed 10 percent of the amount of charge for admissions. The Wythe County Board of Supervisors shall prescribe by ordinance the terms, conditions, and amount of such tax and may classify between events conducted for charitable and noncharitable purposes.*