

2018 SESSION

LEGISLATION NOT PREPARED BY DLS
ENGROSSED

18104495D

HOUSE BILL NO. 369

House Amendments in [] — February 1, 2018

A BILL 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.

Patron Prior to Engrossment—Delegate Campbell

Referred to Committee on Finance

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 [~~3,000~~ 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 [~~90~~ 40] acres. The tax shall not exceed 10 percent 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.

ENGROSSED

HB369E