

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4  
5 Approved

[H 369]

6 **Be it enacted by the General Assembly of Virginia:**  
7 **1. That the Code of Virginia is amended by adding in Article 5 of Chapter 38 of Title 58.1 a**  
8 **section numbered 58.1-3818.04 as follows:**

9 **§ 58.1-3818.04. Admissions tax in Wythe County.**

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

ENROLLED

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