

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4
5 Approved

[S 503]

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

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

8 **§ 58.1-3818.03. Admissions tax in Washington County.**

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

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

ENROLLED

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