

# VIRGINIA ACTS OF ASSEMBLY -- 2020 SESSION

## CHAPTER 787

*An Act to amend the Code of Virginia by adding a section numbered 58.1-3825.4, relating to additional transient occupancy tax in Prince George County.*

[S 255]

Approved April 7, 2020

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

**1. That the Code of Virginia is amended by adding a section numbered 58.1-3825.4 as follows:**

***§ 58.1-3825.4. Additional transient occupancy tax in Prince George County.***

*A. In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through 58.1-3825.3, Prince George County may impose an additional transient occupancy tax not to exceed two percent of the amount of the charge for the occupancy of any room or space occupied. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual or same group of individuals for 30 or more days.*

*B. The governing body of Prince George County shall appropriate the revenue generated and collected from the additional tax solely for the purposes of promoting tourism, including marketing generally and marketing Prince George County as an overnight tourist destination, programs, staff, events, and capital projects. For purposes of this section, "marketing Prince George County as an overnight tourist destination" means advertising that is intended to attract visitors from a sufficient distance so as to require an overnight stay.*