

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [S 255]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That the Code of Virginia is amended by adding a section numbered 58.1-3825.4 as follows:**8 **§ 58.1-3825.4. Additional transient occupancy tax in Prince George County.**

9 *A. In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through*
10 *58.1-3825.3, Prince George County may impose an additional transient occupancy tax not to exceed two*
11 *percent of the amount of the charge for the occupancy of any room or space occupied. The tax imposed*
12 *hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual*
13 *or same group of individuals for 30 or more days.*

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

ENROLLED

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