

2020 SESSION

INTRODUCED

20105364D

SENATE BILL NO. 989

Offered January 15, 2020

A BILL to amend the Code of Virginia by adding a section numbered 58.1-3825.4, relating to transient occupancy tax.

Patron—Stuart

Referred to Committee on Finance and Appropriations

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 Spotsylvania County.*

In addition to the transient occupancy tax authorized in § 58.1-3819, Spotsylvania County may by ordinance impose an additional transient occupancy tax at a rate not to exceed four percent of the amount of the charge for the occupancy of any room or space occupied. Such tax 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. The limitations on a county tax imposed within the boundary of a town as provided in § 58.1-3711 shall apply to any tax levied under this section, mutatis mutandis.

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SB989