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HOUSE BILL NO. 323

Offered January 20, 1994

A BILL to amend and reenact § 58.1-3818 of the Code of Virginia, relating to the authority of certain counties to levy an admissions tax.

Patrons—Davies; Senator: Miller, K.G.

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3818 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3818. Admissions tax in certain counties.

Fairfax, Arlington, Dinwiddie, *Culpeper, Orange, Madison, Greene,* and Prince George Counties are hereby authorized to levy a tax on admissions charged for attendance at any event. The tax shall not exceed ten per centum of the amount of charge for admission to any such event. Notwithstanding any other provisions of law the governing bodies of such counties shall prescribe by ordinance the terms, conditions and amount of such tax and may classify between events conducted for charitable and those conducted for noncharitable purposes.