

1994 SESSION

HOUSE SUBSTITUTE

LD7381198

HOUSE BILL NO. 323

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on February 15, 1994)

(Patron Prior to Substitute—Delegate Davies)

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.

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, and Prince George Counties *and any county with a population of at least 10,275 but not more than 10,400, any county with a population of at least 11,750 but not more than 12,000, any county with a population of at least 21,400 but not more than 21,600, and any county with a population of at least 27,600 but not more than 28,000* 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.

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