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HOUSE BILL NO. 723

House Amendments in [] — February 12, 1996

A BILL to amend and reenact § 58.1-3818 of the Code of Virginia, relating to county admissions tax.

Patron—Callahan

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.

A. Fairfax, Arlington, Dinwiddie [; ~~Loudoun~~ and Prince George Counties , *any county with a population between 85,000 and 90,000, and any county with a population between 212,000 and 216,000*] are hereby authorized to levy a tax on admissions charged for attendance at any event. The tax shall not exceed ten percent 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.

B. Notwithstanding the provisions of subsection A of this section, any county with a population of at least 27,500 but not more than 28,250 is hereby authorized to levy a tax on admission charged for attendance at any event as set forth in subsection A.

ENGROSSED

HB723E