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SENATE BILL NO. 383

Senate Amendments in [] — February 1, 1996

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

Patrons—Waddell; Delegate: Mims

Referred to the 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 [, Prince William] 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 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

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