1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Article 6 of Chapter 38 of Title 58.1 a section*
3 *numbered 58.1-3823, relating to transient occupancy tax.*

4 [S 556]
5 Approved

6 **Be it enacted by the General Assembly of Virginia:**
7 **1. That the Code of Virginia is amended by adding in Article 6 of Chapter 38 of Title 58.1 a**
8 **section numbered 58.1-3823 as follows:**
9 *§ 58.1-3823. Additional transient occupancy tax for certain counties.*
10 *In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 through 58.1-3822,*
11 *the Counties of Chesterfield, Hanover and Henrico may impose an additional transient occupancy tax*
12 *not to exceed four percent of the amount of the charge for the occupancy of any room or space*
13 *occupied. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously*
14 *occupied by the same individual or same group of individuals for thirty or more days. The revenues*
15 *collected from the additional tax shall be designated and spent for promoting tourism, travel or business*
16 *that generates tourism or travel in the Richmond metropolitan area.*
17 *The county tax limitations imposed pursuant to § 58.1-3711 shall apply to any tax levied under this*
18 *section, mutatis mutandis.*