

VIRGINIA ACTS OF ASSEMBLY -- 1997 SESSION

CHAPTER 287

An Act to amend and reenact §§ 58.1-3817 and 58.1-3818 of the Code of Virginia, relating to classification of events to which admission is charged.

[H 2551]

Approved March 12, 1997

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-3817 and 58.1-3818 of the Code of Virginia are amended and reenacted as follows:

§ 58.1-3817. Classification of events to which admission is charged.

In accordance with the provisions of Article X, Section 1 of the Constitution of Virginia, events to which admission is charged shall be divided into the following classes for the purposes of taxation:

1. Admissions charged for attendance at any event, the gross receipts of which go wholly to charitable purpose or purposes.

2. Admissions charged for attendance at public and private elementary, secondary, and college school-sponsored events, including events sponsored by school-recognized student organizations.

3. Admissions charged for entry into museums, botanical or similar gardens, and zoos.

4. Admissions charged to participants in order to participate in sporting events.

5. *Admissions charged for entry into major league baseball games and events at any major league baseball stadium which has seating for at least 40,000 persons.*

~~5.~~ 6. All other admissions.

§ 58.1-3818. Admissions tax in certain counties.

A. Fairfax, Arlington, Dinwiddie 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.

C. *Notwithstanding the provisions of subsections A and B of this section, any county in which a major league baseball stadium, as defined in § 15.1-227.70, is located is hereby authorized to levy (i) a tax on admissions charged at any event at such stadium and (ii) a surcharge on admissions charged for attendance at any event at such stadium if it has a seating capacity of at least 40,000 seats. The tax on admissions shall not exceed ten percent. Such surcharge shall not exceed two percent of the charge for admissions. Notwithstanding any other provisions of law, the governing bodies of such counties shall prescribe by ordinance the terms, conditions and amounts of such tax and surcharge and may classify between events conducted for charitable and those conducted for noncharitable purposes.*

2. That the provisions of this act relating to § 58.1-3818 shall expire on January 1, 2002, if the Virginia Baseball Stadium Authority has not executed a lease with a major league baseball team.