

VIRGINIA ACTS OF ASSEMBLY -- 1998 SESSION

CHAPTER 679

An Act to amend and reenact § 18.2-340.32 of the Code of Virginia, relating to charitable gaming; local taxation.

[H 386]

Approved April 16, 1998

Be it enacted by the General Assembly of Virginia:

1. That § 18.2-340.32 of the Code of Virginia is amended and reenacted as follows:

§ 18.2-340.32. Authority of local governments; proceeds exempt from local taxation.

A. The governing body of any county, city or town may adopt an ordinance consistent with this article and the regulations of the Commission which (i) prohibits the playing of instant bingo and (ii) establishes reasonable hours during which bingo games may be played within such jurisdiction. If the governing body of any town adopts an ordinance pursuant to the provisions of this section, such town shall not be subject to any ordinance adopted by the county within which such town lies.

B. No governing body of any county, city or town may impose a gross receipts, entertainment, admission or any other tax based on revenues of qualified organizations derived from the conduct of charitable gaming.

The provisions of this subsection shall not apply to any local governing body located within the Hampton Roads Planning District, and any such tax imposed shall not be considered part of the gross receipts of a qualified organization for the purposes of subdivision 1 of § 18.2-340.19 and subdivision 1 of § 18.2-340.33.