

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

An Act to amend the Code of Virginia by adding in Article 5 of Chapter 38 of Title 58.1 a section numbered 58.1-3818.01, relating to admissions tax in certain counties.

[S 482]

Approved

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 5 of Chapter 38 of Title 58.1 a section numbered 58.1-3818.01 as follows:

§ 58.1-3818.01. Admissions tax in certain counties.

Notwithstanding § 58.1-3818, any county with a population of at least 12,450 but not more than 12,850 is hereby authorized to levy a tax on admissions charged for attendance at any spectator event; however, a tax shall not be levied on admissions charged to participants in order to participate in any event.

The tax shall not exceed ten percent of the amount of charge for admissions to any event. Notwithstanding any other provisions of law, the governing body of such county shall prescribe by ordinance the terms, conditions and amount of such tax and classify between the events as set forth in § 58.1-3817.

ENROLLED

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