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HOUSE BILL NO. 1626

Offered January 13, 1999

A BILL to amend and reenact § 58.1-3822 of the Code of Virginia, relating to additional transient occupancy tax.

Patrons—Almand, Brink and Darner; Senator: Whipple

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3822 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3822. Additional transient occupancy tax.

In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 and 58.1-3820, beginning January 1, 1991, through December 31, ~~1999~~ *2002*, any county with the county manager plan of government may impose an additional transient occupancy tax not to exceed one-fourth of one percent of the amount of the charge for the occupancy of any room or space occupied. The revenues collected from the additional tax shall be designated and spent for the purpose of promoting tourism and business travel in the county. Such designated funds shall be in addition to the county's previous budgeted amount for the promotion of tourism and business travel.

INTRODUCED