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HOUSE BILL NO. 1810

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on February 1, 1999)

(Patron Prior to Substitute—Delegate Drake)

A BILL to amend and reenact § 58.1-3818 of the Code of Virginia, as it is currently effective and as it may become effective, and to amend the Code of Virginia by adding a section numbered 15.2-1104.1, relating to admissions tax.

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3818 of the Code of Virginia, as it is currently effective and as it may become effective, is amended and reenacted, and that the Code of Virginia is amended by adding a section numbered 15.2-1104.1 as follows:

§ 15.2-1104.1. Tax prohibited on admissions to charitable events.

A municipal corporation that generally levies an admissions tax may, by ordinance, elect not to levy an admissions tax on admission to an event, provided that the purpose of the event is solely to raise money for charitable purposes and that the net proceeds derived from the event will be transferred to an entity or entities that are exempt from sales and use tax pursuant to §§ 58.1-609.4, 58.1-609.5, 58.1-609.7, 58.1-609.8 and 58.1-609.9.

§ 58.1-3818. Admissions tax in certain counties.

A. Fairfax, Arlington, Dinwiddie, Prince George and Brunswick 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 admissions charged for attendance at any event as set forth in subsection A.

C. Notwithstanding the provisions of subsection A of this section, 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 admission 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 may classify between the events as set forth in § 58.1-3817.

D. Notwithstanding the provisions of subsections A, B and C of this section, any county in which a major league baseball stadium, as defined in § 15.2-5800, 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.

E. Notwithstanding the provisions of subsections A, B, C and D of this section, localities may, by ordinance, elect not levy an admissions tax on admission to an event, provided that the purpose of the event is solely to raise money for charitable purposes and that the net proceeds derived from the event will be transferred to an entity or entities that are exempt from sales and use tax pursuant to §§ 58.1-609.4, 58.1-609.5, 58.1-609.7, 58.1-609.8 and 58.1-609.9.

§ 58.1-3818. (Contingent effective date) Admissions tax in certain counties.

A. Fairfax, Arlington, Dinwiddie, Prince George and Brunswick 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 admissions charged for attendance at any event as set forth in subsection A.

C. Notwithstanding the provisions of subsection A of this section, any county with a population of at

60 least 12,450 but not more than 12,850 is hereby authorized to levy a tax on admissions charged for
61 attendance at any spectator event; however, a tax shall not be levied on admissions charged to
62 participants in order to participate in any event. The tax shall not exceed ten percent of the amount of
63 charge for admission to any event. Notwithstanding any other provisions of law, the governing body of
64 such county shall prescribe by ordinance the terms, conditions and amount of such tax and may classify
65 between the events as set forth in § 58.1-3817.

66 *D. Notwithstanding the provisions of subsections A, B, C and D of this section, localities shall not*
67 *levy an admissions tax on admission to an event, provided that the purpose of the event is solely to*
68 *raise money for charitable purposes and that the net proceeds derived from the event will be transferred*
69 *to an entity or entities that are exempt from sales and use tax pursuant to §§ 58.1-609.4, 58.1-609.5,*
70 *58.1-609.7, 58.1-609.8 and 58.1-609.9.*