

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Article 8 of Chapter 38 of Title 58.1 a section*
3 *numbered 58.1-3842, relating to a combined transient occupancy and food and beverage tax in*
4 *certain counties.*

[S 778]

Approved

7 **Be it enacted by the General Assembly of Virginia:**

8 **1. That the Code of Virginia is amended by adding in Article 8 of Chapter 38 of Title 58.1 a**
9 **section numbered 58.1-3842 as follows:**

10 § 58.1-3842. *Combined transient occupancy and food and beverage tax.*

11 *A. Any county having a population of no less than 6,600 and no greater than 7,000, by duly adopted*
12 *ordinance, is hereby authorized to levy a tax on occupancy in a bed and breakfast establishment on*
13 *which the county is authorized to levy a transient occupancy tax under § 58.1-3819 and on food and*
14 *beverages sold for human consumption within such establishment on which the county is authorized to*
15 *levy a food and beverage tax under § 58.1-3833, when the charges for the occupancy of the room or*
16 *space and for the sale of food and beverages are assessed in the aggregate and not separately stated.*
17 *Such tax shall not exceed four percent of the total amount charged for the occupancy of the room or*
18 *space occupied and for the food and beverages. Such tax shall be in such amount and on such terms as*
19 *the governing body may, by ordinance, prescribe. The tax shall be in addition to the sales tax currently*
20 *imposed by the county pursuant to the authority of Chapter 6 (§ 58.1-600 et seq.) of this title. Collection*
21 *of such tax shall be in a manner prescribed by the governing body. All taxes collected under the*
22 *authority of this article shall be deemed to be held in trust for the county imposing the tax.*

23 *B. If a bed and breakfast establishment separately states charges for the occupancy of the room or*
24 *space and for the sale of food and beverages, a transient occupancy tax levied under § 58.1-3819 and a*
25 *food and beverage tax levied under § 58.1-3833 shall apply to such separately stated charges, as*
26 *applicable.*

27 *C. Any tax imposed pursuant to this article shall not apply within the limits of any town located in*
28 *such county, where such town now, or hereafter, imposes a town meals tax or a town transient*
29 *occupancy tax on the same subject. If the governing body of any town within a county, however,*
30 *provides that a county tax authorized by this article shall apply within the limits of such town, then such*
31 *tax may be imposed within such towns.*

32 *D. This tax shall be levied only if a food and beverage tax has been approved in a referendum*
33 *within the county as provided by the second paragraph of subsection A of § 58.1-3833. No county in*
34 *which the levy of a food and beverage tax has been approved in a referendum pursuant to subsection A*
35 *of § 58.1-3833 shall be required to submit an amendment to its meals tax ordinance or a further*
36 *question to the voters in a referendum prior to adopting an ordinance adopting or amending the tax*
37 *authorized by this article.*

38 *E. Nothing herein contained shall affect any authority heretofore granted to any county to levy a*
39 *food and beverage tax or a transient occupancy tax.*

ENROLLED

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