

1999 SESSION

ENROLLED

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3822 of the Code of Virginia, relating to additional transient*  
3 *occupancy tax.*

4 [S 837]  
5 Approved

6 **Be it enacted by the General Assembly of Virginia:**  
7 **1. That § 58.1-3822 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3822. Additional transient occupancy tax.  
9 In addition to such transient occupancy taxes as are authorized by §§ 58.1-3819 and 58.1-3820,  
10 beginning January 1, 1991, through December 31, ~~1999~~ 2002, any county with the county manager plan  
11 of government may impose an additional transient occupancy tax not to exceed one-fourth of one  
12 percent of the amount of the charge for the occupancy of any room or space occupied. The revenues  
13 collected from the additional tax shall be designated and spent for the purpose of promoting tourism and  
14 business travel in the county. Such designated funds shall be in addition to the county's previous  
15 budgeted amount for the promotion of tourism and business travel.

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