

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact Chapter 436 of the Acts of Assembly of 1990, as amended by Chapter 896*
3 *of the Acts of Assembly of 1994, and carried by reference in the Code of Virginia as § 58.1-3821;*
4 *and to repeal the second enactment of Chapter 896 of the Acts of Assembly of 1994, relating to the*
5 *transient occupancy tax on certain rentals.*

6
7 Approved

[H 779]

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

9 **1. That Chapter 436 of the Acts of Assembly of 1990, as amended by Chapter 896 of the Acts of**
10 **Assembly of 1994, and carried by reference in the Code of Virginia as § 58.1-3821, is amended and**
11 **reenacted as follows:**

12 § 58.1-3821. Transient occupancy tax on certain rentals.

13 The County of Franklin and ~~any county with a population of at least 12,500 but no more than 12,800~~
14 *the County of Nelson* may, by ordinance, levy a transient occupancy tax on condominiums, apartments,
15 townhouses, or like buildings when rooms or units in such buildings are rented for occupancy for fewer
16 than thirty days at a time. The tax imposed hereunder shall not apply to rooms or units rented for
17 continuous occupancy by the same individual or group for thirty or more days in condominiums,
18 apartments, townhouses, or like buildings.

19 Such tax shall be in an amount and on such terms as the governing body, by ordinance, may
20 prescribe; however, *in the County of Franklin* such tax shall not exceed two percent of the amount of
21 charge for the occupancy of any room or space occupied *and in the County of Nelson such tax shall not*
22 *exceed 5% of the amount of charge for the occupancy of any room or space occupied. Any revenue*
23 *collected in Nelson County from that portion of the tax which exceeds 2%, shall be designated and*
24 *spent for promoting tourism, travel, or business that generates tourism or travel in the county.* Any
25 county which imposes the tax authorized in this section may allow the businesses collecting, accounting
26 for, and remitting such consumer tax a commission for such service in the form of a deduction from the
27 tax remitted. The commission amount shall be established by ordinance; however, the maximum
28 commission payable shall not exceed five percent of the amount of tax due and accounted for nor be
29 less than a minimum of three percent of the amount of tax due. No commission shall be allowed if the
30 amount due was delinquent.

31 **2. That the second enactment of Chapter 896 of the Acts of Assembly of 1994 is repealed.**

ENROLLED

HB779ER