

2006 SESSION

INTRODUCED

068010840

SENATE BILL NO. 86

Offered January 11, 2006

Prefiled January 6, 2006

A BILL to amend the Code of Virginia by adding in Article 8 of Chapter 38 of Title 58.1 a section numbered 58.1-3843, relating to the tax on transient room rentals.

Patron—Watkins

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 8 of Chapter 38 of Title 58.1 a section numbered 58.1-3843 as follows:

§ 58.1-3843. Scope of transient occupancy tax.

Notwithstanding any other provision of law, general or special, the tax imposed on transient room rentals pursuant to the authority of this article shall be imposed only for the occupancy of any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes.

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SB86