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SENATE BILL NO. 1262

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Finance
on January 17, 2013)

(Patron Prior to Substitute—Senator Stuart)

A BILL to amend the Code of Virginia by adding in Article 5 of Chapter 38 of Title 58.1 a section numbered 58.1-3818.02, relating to admissions tax; Stafford County.

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 5 of Chapter 38 of Title 58.1 a section numbered 58.1-3818.02 as follows:

§ 58.1-3818.02. Admissions tax in Stafford County.

A. Beginning July 1, 2014, Stafford County is authorized to impose a tax on admissions to an entertainment venue located in the county. The tax shall not exceed 10 percent of the amount of charge for admission to any such venue.

B. The provisions of this section shall expire on July 1, 2015, if no entertainment venue exists in Stafford County upon which the tax authorized in subsection A is imposed.

SENATE SUBSTITUTE

SB1262S1