

## 2015 SESSION

INTRODUCED

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### SENATE BILL NO. 1185

Offered January 14, 2015

Prefiled January 13, 2015

A *BILL to amend and reenact § 58.1-3818.02 of the Code of Virginia, relating to admissions tax in Stafford County.*

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Patron—Stuart

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Referred to Committee on Finance

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

**1. That § 58.1-3818.02 of the Code of Virginia is amended and reenacted 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 that (i) is licensed to do business in the county for the first time on or after July 1, 2013, and (ii) requires at least 75 acres of land, and such land must be purchased or leased by the entertainment venue owner on or after June 1, 2013. 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~~ 2019, if no entertainment venue exists in Stafford County upon which the tax authorized in subsection A is imposed.

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