

# VIRGINIA ACTS OF ASSEMBLY -- 2017 SESSION

## CHAPTER 450

*An Act to amend the Code of Virginia by adding in Article 5 of Chapter 38 of Title 58.1 a section numbered 58.1-3818.03, relating to admissions tax; Washington County.*

[S 1320]

Approved March 13, 2017

**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 58.1-3818.03 as follows:**

**§ 58.1-3818.03. Admissions tax in Washington County.**

*A. Washington County is authorized to impose a tax on admissions to a multi-sports complex and entertainment venue in the county that (i) is located on all or part of a parcel of land or on adjacent parcels of land, containing at least 250 acres and (ii) is in business on or before June 30, 2027. The tax shall not exceed 10 percent of the amount of charge for admission. For purposes of this section, an entertainment venue shall not include a movie theater.*

*B. The provisions of this section shall expire on July 1, 2027, if no such multi-sports complex and entertainment venue is in business in Washington County on or before June 30, 2027.*