

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [S 1320]

5 Approved

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

7 **1. That the Code of Virginia is amended by adding in Article 5 of Chapter 38 of Title 58.1 a**
8 **section numbered 58.1-3818.03 as follows:**

9 **§ 58.1-3818.03. Admissions tax in Washington County.**

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

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

ENROLLED

SB1320ER