

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding a section numbered 58.1-3825.2:1, relating to transient*  
3 *occupancy tax; eligible historic lodging properties.*

4  
5 Approved

[S 547]

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

7 **1. That the Code of Virginia is amended by adding a section numbered 58.1-3825.2:1 as follows:**  
8 **§ 58.1-3825.2:1. Additional transient occupancy tax for historic lodging properties.**

9 *A. As used in this section:*

10 *"Eligible historic lodging property" means a structure (i) that contains 450 or more rooms for*  
11 *overnight lodging purposes, (ii) that is situated on one or more parcels of land exceeding 700 acres,*  
12 *and (iii) of which some or all portions of the structure were constructed prior to 1930.*

13 *"Qualified county" means a county in which at least 40 percent of the employment is in*  
14 *accommodations and food services, as set forth in the Quarterly Census of Employment and Wages for*  
15 *the second quarter of 2017, as published by the Virginia Employment Commission.*

16 *B. In addition to such transient occupancy taxes as are authorized by this chapter, a qualified county*  
17 *may impose an additional transient occupancy tax not to exceed five percent of the amount of the*  
18 *charge for the occupancy of any room or space occupied at an eligible historic lodging property. The*  
19 *qualified county may adopt an ordinance implementing the tax only after it holds a public hearing*  
20 *regarding the implementation of such a tax.*

21 *C. The revenues collected from the additional tax authorized by this section shall be designated*  
22 *solely as local funds to be used to incentivize other entities to invest in substantial rehabilitation,*  
23 *renovation, and expansion projects on eligible historic lodging properties that would enhance local*  
24 *economic development and tourism opportunities.*

25 *D. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied*  
26 *by the same individual or same group of individuals for 30 or more days.*

ENROLLED

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