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SENATE BILL NO. 989

Senate Amendments in [] - February 3, 2020

A BILL to amend the Code of Virginia by adding a section numbered 58.1-3825.4, relating to transient occupancy tax.

Patron Prior to Engrossment—Senator Stuart

Referred to Committee on Finance and Appropriations

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-3825.4 as follows:

§ 58.1-3825.4. *Additional transient occupancy tax in Spotsylvania County.*

In addition to the transient occupancy tax authorized in § 58.1-3819, Spotsylvania County may by ordinance impose an additional transient occupancy tax at a rate not to exceed four percent of the amount of the charge for the occupancy of any room or space occupied. [Any revenue collected pursuant to this section shall be designated and spent solely for tourism and travel, marketing of tourism or initiatives that, as determined after consultation with local tourism industry organizations, including representatives of lodging properties located in the county, attract travelers to the county, increase occupancy at lodging properties, and generate tourism revenues in the county. If there are no local tourism industry organizations in the county, the governing body shall hold a public hearing prior to making any determination relating to how to attract travelers to the county and generate tourism revenues in the county.] Such tax shall not apply to rooms or spaces rented and continuously occupied by the same individual or same group of individuals for 30 or more days. The limitations on a county tax imposed within the boundary of a town as provided in § 58.1-3711 shall apply to any tax levied under this section, *mutatis mutandis*.

ENGROSSED

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