

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3818 of the Code of Virginia, relating to the admissions tax.*

3 [H 1457]

4 Approved

5 **Be it enacted by the General Assembly of Virginia:**6 **1. That § 58.1-3818 of the Code of Virginia is amended and reenacted as follows:**

7 § 58.1-3818. Admissions tax in certain counties.

8 A. Fairfax, Arlington, Dinwiddie and Prince George Counties are hereby authorized to levy a tax on
9 admissions charged for attendance at any event. The tax shall not exceed ten ~~per centum~~ percent of the
10 amount of charge for admission to any such event. Notwithstanding any other provisions of law, the
11 governing bodies of such counties shall prescribe by ordinance the terms, conditions and amount of such
12 tax and may classify between events conducted for charitable and those conducted for noncharitable
13 purposes.14 B. Notwithstanding the provisions of subsection A of this section, any county with a population of at
15 least 27,500 but not more than 28,250 is hereby authorized to levy a tax on admission charged for
16 attendance at any event as set forth in subsection A.

ENROLLED

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