

ORDINANCE NO. 08-15(1)

AN ORDINANCE TO AMEND CHAPTER 15, TAXATION, ARTICLE IX, TRANSIENT OCCUPANCY TAX, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, that Chapter 15, Taxation, Article IX, Transient Occupancy Tax, is hereby amended and reordained as follows:

By Amending:

Sec. 15-901 Imposed; amount of tax

CHAPTER 15. TAXATION

ARTICLE IX. TRANSIENT OCCUPANCY TAX

Sec. 15-901 Imposed; amount of tax.

A. There is hereby imposed a tax on the occupancy of all rooms or spaces in hotels, motels, boarding houses and travel campgrounds within the county. Such tax shall be assessed at the rate of five percent (5%) of the amount charged for such occupancy; provided, however, that nothing herein shall be construed as imposing any tax upon rooms or spaces rented for continuous occupancy to the same person or group of persons for thirty (30) or more days in hotels, motels, boarding houses, or travel campgrounds.

B. The revenues collected from that portion of the tax over two percent (2%) shall be designated and spent solely for tourism and travel, marketing of tourism or initiatives that, as determined after consultation with the local tourism industry organizations, attract travelers to the county and generate tourism revenues in the county.

(11-28-73; 8-15-74; 4-13-88; 3-19-97; § 8-41; Code 1988, § 8-42, Ord. No. 98-8(2), 6-10-98; Ord. 98-A(1), 8-5-98; Ord. 08-15(1), 10-1-08)

State law reference--Va. Code § 58.1-3819.

I, Ella W. Carey, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of _____ to _____, as recorded below, at a regular meeting held on _____.

Clerk, Board of County Supervisors

	<u>Aye</u>	<u>Nay</u>
Mr. Boyd	_____	_____
Mr. Dorrier	_____	_____
Ms. Mallek	_____	_____
Mr. Rooker	_____	_____
Mr. Slutzky	_____	_____
Ms. Thomas	_____	_____