

ORDINANCE NO. 17-15(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 as follows:

By Amending:

Sec. 15-900 Definitions

Sec. 15-901 Imposed; amount of tax

CHAPTER 15. TAXATION

ARTICLE IX. TRANSIENT OCCUPANCY TAX

Sec. 15-900 Definitions.

The following definitions shall apply to this article:

(1) *Lodging provider.* The term “lodging provider” means any person who operates a hotel, motel, boarding house, ~~or~~ travel campground, or other facility offering guest rooms rented out for continuous occupancy for fewer than thirty (30) consecutive days in the county.

(2) *Purchaser.* The term “purchaser” means any person who rents a room or space in a hotel, motel, boarding house, travel campground, or other facility offering guest rooms rented out for fewer than thirty (30) consecutive days of continuous occupancy.

(Code 1988, § 8-41; Ord. No. 98-8(2), 6-10-98; Ord. 98-A(1), 8-5-98)

State law reference--Authority to adopt this article Va. Code § 58.1-3819.

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, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty (30) consecutive days 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, travel campgrounds, or other facilities offering guest rooms.

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.

This ordinance shall be effective on and after August 1, 2017.

I, Claudette K. Borgersen, 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 June 14, 2017.

Clerk, Board of County Supervisors

	Aye	Nay
Mr. Dill	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Palmer	_____	_____
Mr. Randolph	_____	_____
Mr. Sheffield	_____	_____