Draft: March 24, 2022

ORDINANCE NO. 22-15()

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 15, TAXATION, ARTICLE 9, 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 9, Transient Occupancy Tax, of the Code of the County of Albemarle, Virginia, is hereby amended and reordained as follows:

By amending:

Sec. 15-901 Transient occupancy tax imposed; amount.

Chapter 15. Taxation

Article 9. Transient Occupancy Tax

Sec. 901 Transient occupancy tax imposed; amount.

A transient occupancy tax is hereby imposed on the use or possession of all rooms or spaces in hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms for fewer than 30 consecutive days as follows:

- A. Tax rate. The rate of this tax is five eight percent of the amount charged for the use or possession.
- B. Applicability of Virginia Code §§ 58.1-3819 and 58.1-3826 to this article. Except as otherwise provided in this article, Virginia Code §§ 58.1-3819 and 58.1-3826 apply to this article.

(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; § 15-901, Ord. 98-A(1), 8-5-98; Ord. 08-15(1), 10-1-08; Ord. 17-15(1), adopted 6-14-17, effective 8-1-17; Ord. 19-15(1), 4-17-19; Ord. 21-15(5), 12-1-21)

<u>State Law reference - Va. Code §§ 58.1-3819</u>, 58.1-3826.

This ordinance is effective on an after July 1, 2022.

Ordinance duly adop	ted by	the Board of S	y that the foregoing writing is a true, correct copy of an Supervisors of Albemarle County, Virginia, by a vote of ular meeting held on
			Clerk, Board of County Supervisors
	<u>Aye</u>	<u>Nay</u>	
Mr. Andrews			
Mr. Gallaway			
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	<u>Aye</u>	<u>Nay</u> 	Clerk, Board of County Supervisors