#### ORDINANCE NO. 24-15()

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 eight nine 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 and after July 1, 2024.

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