

Draft

At a meeting of the Spotsylvania County Board of Supervisors held on April 13, 2021, on a motion by _____, seconded by _____ and passed _____, the Board adopts the following ordinance:

ORDINANCE NO. 21-92

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 21, TAXATION, OF THE
CODE OF THE COUNTY OF SPOTSYLVANIA, VIRGINIA.

Sec. 21-177. - Imposed.

There is hereby imposed and levied upon the consumer of services provided by hotels, motels, boarding houses, travel campgrounds and other facilities offering guest rooms rented out for continuous occupancy by the same individual or group of individuals for fewer than thirty (30) consecutive days within the county, a transient occupancy tax for general county purposes equal to five-seven percent (57%) percent of the amount of charge for the occupancy of any room or space so occupied by the consumer. The revenues collected from that portion of the tax over two percent (2%) percent and less than five percent (5%) shall be designated and spent for promoting tourism, travel or business that generates tourism or travel in the county.

(Code 1980, § 8.3-2; Ord. of 4-23-85(1); Ord. No. 21-10, 8-25-92; Ord. No. 21-27, 8-13-96; Ord. No. _____, - -21)

State Law reference— Authority for above tax, Code of Virginia, § 58.1-3819.