

ADOPTED

MAY 11 2004

ORDINANCE NO. 107A-43

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE IV, TRANSIENT LODGING TAX, SECTION 20-14, TAX LEVIED; AND SECTION 20-15, DEFINITIONS.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation, is hereby amended and reordained by amending Article IV, Transient Lodging Tax, Section 20-14, Tax levied; and Section 20-15, Definitions.

Chapter 20. Taxation

Article IV. Transient Lodging Tax

Sec. 20-14. Tax levied.

(a) There is hereby levied and imposed, in addition to all other taxes and fees of every kind now imposed by laws, on each transient a tax equivalent to four percent of the total amount paid for lodging by or for any such transient to any hotel. Such tax shall be collected from such transient at the time and in the manner provided by this article.

(b) *In addition to the tax provided for in subsection (a) above, commencing July 1, 2004, and continuing until January 1, 2008, as provided in section 58.1-3823 C of the Virginia Code, there is hereby levied and imposed an additional transient occupancy tax of \$2.00 per room night for the occupancy of any overnight guest room rented by a transient. Such additional tax shall be collected from such transient at the*

time and in the manner provided by this article. The revenues collected from such additional tax shall be designated and expended solely for advertising the Historic Triangle area and shall be distributed and expended as provided in section 58.1-3823 C of the Virginia Code.

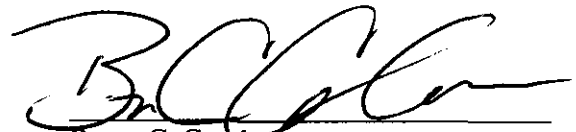
State law reference-Code of Va., § 58.1-3819 and § 58.1-3823.

Sec. 20-15. Definitions.

The following words and phrases, when used in this article, shall, for the purposes of this article, have the following respective meanings, except when the context clearly indicates a different meaning:

Advertising the Historic Triangle Area. Advertising that is intended to attract visitors from a sufficient distance so as to require an overnight stay of at least one night.

This ordinance shall become effective July 1, 2004, and shall terminate on January 1, 2008.



Bruce C. Goodson
Chairman, Board of Supervisors

ATTEST:



Sanford B. Wanner
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
BRADSHAW	AYE
HARRISON	AYE
BROWN	AYE
MCGLENNON	AYE
GOODSON	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 11th day of May, 2004.