ORDINANCE NO. <u>107A-68</u>

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, ARTICLE IV, TRANSIENT LODGING TAX OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING SECTION 20-7.3, TAX LEVIED.

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

Chapter 20. Taxation

Article IV. Transient Lodging Tax

JUL 10 2018 Board of Supervisors James City County, VA

Section 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 five 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, 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. Of the revenues generated by this tax, one-half of the revenues shall be deposited into the Historic Triangle Marketing Fund, created pursuant to section 58.1-603.2 E 1 of the Virginia Code, and one-half of the revenues shall be retained by the county.

James O. Icenhour, Jr.

Vice Chairman, Board of Supervisors

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Deputy Clerk to the Board

MCGLENNON ICENHOUR SADLER HIPPLE LARSON

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Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of July,

2018.

ATTEST:

Ch20Sec20-14-ord