ADOPTED

MAY 2 6 2026

Board of Supervisors
James City County, VA

ORDINANCE NO. 107A-77

AN ORDINANCE TO AMEND JAMES CITY COUNTY CODE CHAPTER 20, TAXATION, BY RENAMING ARTICLE VIII, RESERVED, TO ARTICLE VIII, ADMISSIONS TAX, AND BY ADDING SECTION 20-49. DEFINITIONS; SECTION 20-50. LEVIED; AMOUNT; SECTION 20-51. COLLECTION; SECTION 52. REPORTS AND REMITTANCES GENERALLY; SECTION 20-53. REPORTS, REMITTANCES AND DEPOSITS BY TEMPORARY OR TRANSITORY PLACES OF AMUSEMENT OR ENTERTAINMENT; SECTION 20-54. COLLECTOR'S RECORDS; SECTION 20-56. DUTY OF COLLECTOR GOING OUT OF BUSINESS; SECTION 20-57. PENALTY FOR LATE REMITTANCE OR FALSE RETURN; SECTION 20-58. PROCEDURE UPON FAILURE TO COLLECT, REPORT, ETC.; AND SECTION 20-59. VIOLATIONS OF ARTICLE.

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 renaming Article VIII, Reserved, to Article VIII, Admissions Tax, and by adding Section 20-49. Definitions; Section 20-50. Levied; amount; Section 20-51. Collection; Section 52. Reports and remittances generally; Section 20-53. Reports, remittances and deposits by temporary or transitory places of amusement or entertainment; Section 20-54. Collector's records; Section 20-56. Duty of collector going out of business; Section 20-57. Penalty for late remittance or false return; Section 20-58. Procedure upon failure to collect, report, etc.; and Section 20-59. Violations of article.

Chapter 20. TAXATION

ARTICLE VIII. ADMISSIONS TAX

Sec. 20-49. Definitions.

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

Admission charge means the charge made for admission to any amusement or entertainment, or to any purchase where admission is granted to any place of amusement or entertainment as a condition of purchase, exclusive of any federal tax thereon, including a charge made for season tickets, whether obtained by contributions or subscription, a cover charge or a charge made for the use of seats or tables, reserved or otherwise, and similar accommodations in the county. When a person is admitted free and a service charge is made, the service charge shall be considered a charge for admission. For purposes of this section, any ticket or charge that grants entrance into more than one park or amusement facility when sold or issued as a single combined ticket shall be treated as an admission charge.

Charitable purpose means those purposes as set forth in Virginia Code §§ 57-48 and 64.2-100, as may be amended from time to time, and including, but not limited to, purposes in support of organizations that are classified as exempt under 26 U.S.C. §§ 501(c) or 26 U.S.C. §§ 527 and 528.
Admission charge includes any fee for admission to or use of any element of an amusement park and theme park including but not limited to the ticket price for entry to an amusement park or theme park, season tickets or subscriptions, and individual tickets for use of any element within an amusement park or theme park.

Amusement parks and theme parks means any place in the county wherein or whereat any of the following may be located, conducted, performed, exhibited and operated and for which an admission charge is made: merry-go-rounds, roller coasters, bumper cars, bumper boats, putt-putt golf, go-karts, and the like.

Sec. 20-50. Levied; amount.

Effective July 1, 2026, there is hereby imposed and levied a tax in the amount of five (5) percent of any admission charge to include:

a. Amusement parks and theme parks
b. Movie theaters

Sec. 20-51. Collection.

a. Every person receiving any payment for admission on which a tax is levied under this article shall collect the amount of such tax from the person making an admission payment, at the time of the payment of such admission. If tickets or cards of admission are issued, the tax shall be collected at the time of the issuance of such tickets or cards. The taxes required to be collected hereunder shall be deemed to be held in trust by the person required to collect the same until remitted as provided in this article.

b. The county treasurer shall have the power and the duty of collecting the taxes imposed and levied hereunder and shall cause the same to be paid into the general fund for the county.

Sec. 20-52. Reports and remittances generally.

The person collecting any tax imposed by this article shall make out a report, upon such forms and setting forth such information as the commissioner of the revenue may prescribe and require, showing the amount of admission charges collected, exclusive of the federal tax thereon, and the tax from the admissions for which he is liable, and shall sign and deliver the same to the commissioner of the revenue, with a remittance of such tax. Such report and remittance shall be made on or before the twentieth day of each month covering the amount of tax collected during the preceding month. If the remittance is by check or money order, the same shall be made payable to the treasurer of the county. All remittances received hereunder, together with copies of the reports received hereunder, by the commissioner of the revenue shall be promptly turned over to the county treasurer.

Sec. 20-53. Reports, remittances and deposits by temporary or transitory places of amusement or entertainment.

Whenever any place of amusement or entertainment of a temporary or transitory nature makes an admission charge which is subject to the tax levied by this article, the commissioner of the revenue may require the report and remittance of such tax to be made on the day following its collection, or on the day following

the conclusion of a series of performances or exhibitions, or at such other reasonable time or times as he shall determine, and failure to comply with any such requirement of the commissioner of the revenue as to the report and remittance of the tax so required shall be a violation of this article.
Before any temporary or transient place of amusement or entertainment mentioned in subsection (a) above shall begin operation, and before any license shall be issued therefore, if a license is required, the person operating the same shall deposit with the county treasurer a sum of money, to be estimated by the commissioner of the revenue, sufficient to cover the tax required to be collected by such person under the provisions of this article, as security for the collection of such tax and payment thereof to the county. Such deposit shall be applied to the actual assessment. At the conclusion of such temporary or transient operation in the county, such person shall file with the commissioner of the revenue the report required by this article and pay the tax collected to the county, less the deposit if the tax collected exceeds the deposit. Upon such report being filed and payment being made, the county treasurer shall refund any excess deposit made under this section. Should any such person fail to file such report and pay such tax collected within five (5) days from the termination of the operation of such amusement or entertainment, the commissioner of the revenue may thereupon assess such person and such tax at the amount of such deposit and the county treasurer shall retain such deposit in full payment of the tax collected by and due the county by such person.

Sec. 20-54. Collector's records.

It shall be the duty of every person liable for the collection and payment to the county of any tax imposed by this article to keep and to preserve for a period of five (5) years such suitable records as may be necessary to determine the amount of such tax he may have been responsible for collecting and paying to the county to include records showing all admission charges taxable under this article, the amount charged the purchaser for each admission, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article. The commissioner of the revenue or his duly authorized agents shall have the power to examine such records at reasonable times and without unreasonable interference with the business of such person, for the purpose of administering and enforcing the provisions of this article, and to make transcripts of all or any parts thereof.

Sec. 20-56. Duty of collector going out of business.

Whenever any person required to collect and pay to the county a tax under this article shall quit business or otherwise dispose of his business, any tax payable to the county under this article shall become immediately due and payable and such person shall immediately make a report and pay the tax due.

Sec. 20-57. Penalty for late remittance, false return.

a. If any person, whose duty it is so to do, shall fail or refuse to remit to the commissioner of the revenue the tax required to be collected and paid under this article, within the time and in the amount specified in this article, there shall be added to such tax by the commissioner of the revenue a penalty in the amount of ten (10) percent or $10.00, whichever is greater, but in no event shall the penalty exceed the amount of the tax assessable. In addition, interest at the rate of ten (10) percent per annum may be computed and collected upon the taxes and penalty beginning from the date such taxes were due and payable.

b. If any person shall fail or refuse to file a report required to be filed by this article within the time specified, the commissioner of the revenue shall assess a penalty of ten percent to the tax owed for each such failure or refusal to file a report, which penalty shall become part of the tax owed at the time the penalty is assessed. No such penalty shall exceed the amount of the tax owed.

Sec. 20-58. Procedure upon failure to collect, report, etc.

a. If any person shall fail or refuse to collect the tax imposed by this article or to make, within the prescribed time, any report and remittance required by this article, the commissioner of the revenue shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the commissioner of the revenue shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to collect the same and to make such report and remittance, he shall proceed to determine and assess against such person the tax and penalties provided for by this article and shall notify such person by mail of the total amount of such tax and interest and penalties; and the total amount thereof shall be payable within ten (10) days from the date of such notice. The commissioner of the revenue shall notify the treasurer of the assessment of any tax and penalties under this section within five (5) days of the expiration of the ten (10) day payment period hereinabove provided.

b. It shall be the duty of the commissioner of the revenue to ascertain the name of every person operating a place of amusement or theme park in the county, liable for the collection of the tax levied by this article, who fails, refuses or neglects to collect such tax or to make, within the time provided by this article, the report or remittances required in this article.

Sec. 20-59. Violations of article.

Any person violating or failing to comply with any of the provisions of this article shall be guilty of a Class 1 misdemeanor and each such violation or failure shall constitute a separate offense. Conviction for such violation shall not relieve any such person from the payment, collection and remittance of the tax, interest and penalties as provided in this article.

John J. McGlennon
Chair, Board of Supervisors

ATTEST:

Teresa J. Saeed
Deputy Clerk to the Board

VOTES

	AYE	NAY	ABSTAIN	ABSENT
WAINWRIGHT		✓		
NULL		✓		
ICENHOUR	✓			
LARSON	✓			
MCGLENNON	✓			

Adopted by the Board of Supervisors of James City County, Virginia, this 26th day of May, 2026.

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