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1 **HOUSE BILL NO. 550**

2 Offered January 14, 2026

3 Prefiled January 13, 2026

4 *A BILL to amend and reenact § 58.1-3818 of the Code of Virginia, relating to admissions tax in counties;*  
5 *retail sales and use tax dedicated to promotion of tourism.*

6 Patron—Anderson

7 Committee Referral Pending

8 **Be it enacted by the General Assembly of Virginia:**9 **1. That § 58.1-3818 of the Code of Virginia is amended and reenacted as follows:**10 **§ 58.1-3818. Admissions tax in counties.**11 A. Any county, ~~except as provided in subsection C,~~ is hereby authorized to levy a tax on admissions  
12 charged for attendance at any event. The tax shall not exceed 10 percent of the amount of charge for  
13 admission to any such event. Notwithstanding any other provisions of law, the governing bodies of such  
14 counties shall prescribe by ordinance the terms, conditions, and amount of such tax and may classify between  
15 events conducted for charitable purposes and events conducted for noncharitable purposes.16 B. Notwithstanding the provisions of subsection A, localities may, by ordinance, elect not to levy an  
17 admissions tax on admission to an event, provided that the purpose of the event is solely to raise money for  
18 charitable purposes and that the net proceeds derived from the event will be transferred to an entity or entities  
19 that are exempt from sales and use tax pursuant to § 58.1-609.11.20 C. ~~No tax under this section shall be authorized in any county in which a state sales and use tax, in~~  
21 ~~addition to the taxes authorized pursuant to §§ 58.1-603 and 58.1-604, is imposed at a rate of at least one~~  
22 ~~percent, a portion of which is dedicated to the promotion of tourism.~~

INTRODUCED

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