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SENATE BILL NO. 400

Offered January 14, 2026

Prefiled January 13, 2026

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

Patron—Diggs

Referred to Committee on Finance and Appropriations

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3818 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3818. Admissions tax in counties.

A. Any county, ~~except as provided in subsection C,~~ is hereby authorized to levy a tax on admissions charged for attendance at any event. The tax shall not exceed 10 percent of the amount of charge for admission to any such event. Notwithstanding any other provisions of law, the governing bodies of such counties shall prescribe by ordinance the terms, conditions, and amount of such tax and may classify between events conducted for charitable purposes and events conducted for noncharitable purposes.

B. Notwithstanding the provisions of subsection A, localities may, by ordinance, elect not to levy an admissions tax on admission to an event, provided that the purpose of the event is solely to raise money for charitable purposes and that the net proceeds derived from the event will be transferred to an entity or entities that are exempt from sales and use tax pursuant to § 58.1-609.11.

~~C. No tax under this section shall be authorized in any county in which a state sales and use tax, in addition to the taxes authorized pursuant to §§ 58.1-603 and 58.1-604, is imposed at a rate of at least one percent, a portion of which is dedicated to the promotion of tourism.~~

INTRODUCED

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