

**BOARD OF SUPERVISORS
COUNTY OF NEW KENT
VIRGINIA**

O-06-07

At the regular meeting of the Board of Supervisors of the County of New Kent in the Boardroom of the Administration Building in New Kent, Virginia, on the 11TH day of June, 2007:

Present:	Vote:
David M. Sparks	Nay
James H. Burrell	Aye
W. R. Davis, Jr.	Aye
Mark E. Hill	Aye
Stran L. Trout	Aye

Motion was made by Mr. Hill, which carried 4:1, to adopt the following ordinance:

**AN ORDINANCE AMENDING THE NEW KENT COUNTY CODE
CHAPTER 66, ARTICLE I, SECTION 66-6, TAX IMPOSED ON
ADMISSIONS CHARGED FOR THE ATTENDANCE AT EVENTS**

WHEREAS, the Code of Virginia, Section 58.1-3818, empowers the Board of Supervisors to adopt a tax of up to ten (10) percent on admissions charged for attendance at any event; and

WHEREAS, the Board of Supervisors wishes to amend its current admissions tax; and

WHEREAS, the Board of Supervisors scheduled and conducted a formal and duly advertised public hearing on 11 June 2007, and carefully considered the public comment received; and

WHEREAS, the Board of Supervisors finds that an adjustment to both the rate and to other provisions of the current code is warranted;

NOW THEREFORE BE IT ORDAINED this, the 11th day of June 2007, by the New Kent County Board of Supervisors that Chapter 66 of the New Kent County Code be amended by deleting the stricken words and inserting the underlined words shown below:

"Sec. 66-6. Tax imposed on admissions charged for attendance at events.

(a) Imposition of Tax. Pursuant to the authority granted to the county by Code of Virginia, § 58.1-3818, there is hereby imposed a tax on admissions charged for attendance at an event or facility in the amount of two ~~four~~ percent of the amount of charge for admission to any event occurring within the county except that ~~no tax shall be imposed on admissions charged for attendance at any event that is attended by less than 300 attendees. Notwithstanding any other provision contained herein, the tax provided for by this section shall not apply to any event sponsored by a public school situated in the county.~~

(b) Definition.

(1) ~~For the purpose of this section, an~~

(a) ~~"eEvent"~~ shall be defined as means an occurrence, affair, or other occasion, whether occurring sporadically or on a regular basis and occurring within the county. To be subject to the tax hereby imposed, admission must be charged for attendance at the event. Examples of events included in this definition are dances, athletic competitions, automobile races, musical festivals, and/or other happenings or gatherings at which admission is charged for attendance.

(b) "Facility" means a structure or venue that regularly charges an admission or other fee as a condition of entry and shall also include events, whether sporadic or regularly occurring, at establishments and places of business which charge a cover charge or admissions charge for the right to attend, such as dance halls, bars, theater performances, whether live or by tape or film, carnivals or circuses, recreation facilities, museums, and amusement parks.

(c) Application, Issuance. In addition to any other permit required by the county, any person or organization which plans to conduct any event and charge an admission thereto, including events which are exempt from the admissions tax herein imposed, shall, at least ten days prior to the event, file with the commissioner of revenue an application for a permit to conduct an event and charge admission thereto.

(1) ~~Such application shall be in the form as determined by the commissioner and shall state the name and address of the person or organization conducting the event, the date and location of the event, the amount of admission to be charged, the purpose for which the event is being conducted, and the number of persons expected to attend.~~

(2) There shall be attached to such application, a copy of any other permit or license mandated by state, federal or county regulation for such event and a bond made payable to the county executed by a person owning real estate within the county, or by a commercial surety, in an amount equal to twice the amount of tax due according to the information supplied on said application.

(3) Any person or organization which intends to conduct more than one event and charge admission thereto shall file the application required hereunder prior to the first such event it intends to conduct each year and post the required bond which shall be set by the commissioner based upon the number of events and the other information contained within the application. Such application shall contain the dates and location of the proposed events and shall otherwise comply with the provisions of this section.

(4) Upon receipt of such application and attachments, the commissioner shall issue a permit to conduct such event or events; provided, however, the commissioner may require such additional bond or other assurances as he may deem appropriate to insure the collection of the admission tax. Any permit for more than one event may be later amended by the commissioner for a change in date or location provided all other required permits are so modified. The commissioner may charge a fee of \$2.00 for such amendment.

(d) Collection. Each event operator liable for the payment of the admissions tax imposed hereunder shall collect said tax on behalf of the county and pay the same to the commissioner of revenue by cash, or certified check made payable to the treasurer of the county within five days after each event. Each operator shall keep complete records showing the number of tickets sold to such event and the number of persons attending. Such records shall be available for inspection by the commissioner of revenue or the county sheriff at all times before, during or within 90 days following the event.

(e) Enforcement. Anyone conducting an event in the county without the permit required under this section, or anyone who fails to collect and pay the admissions tax imposed hereunder or violates any other provision of this section shall be guilty of a Class 1 misdemeanor and punished by a fine not to exceed \$2,500.00 or 12 months in jail. Each failure, refusal, neglect or violation, and each day's continuance thereof, shall constitute a separate offense. Failure to collect or pay the admission tax herein imposed shall cause the event operator to be personally liable for the same and the bond posted hereunder to be forfeited to the county for collection. There shall also be imposed upon the event operator a penalty of ten percent for failure to pay the admission tax when due, and in addition such amount shall accrue interest at the rate of ten percent per annum until paid. The commissioner or treasurer shall have the right to waive interest and penalty upon a determination that the failure to pay this tax was due to excusable neglect.

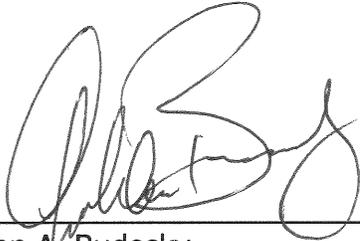
(f) Exemptions. This tax shall not apply to any race meeting at a track for which the admissions tax imposed pursuant to section 66-3 of this Code is applicable. nor shall such tax shall be levied on the admissions charged for the following classes of events:

(1) Admissions charged for attendance at an event, the gross receipts of which go wholly to charitable purposes;

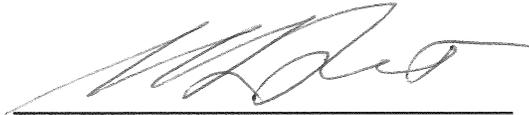
(2) Admissions charged for attendance at public and private elementary, secondary, and college school-sponsored events, including events sponsored by school-recognized student organizations;

(3) Admissions charged to participants in order to participate in sporting events."

This ordinance shall be effective July 1, 2007.



John A. Budesky
County Administrator



Stran L. Trout
Chairman