

**BOARD OF SUPERVISORS
COUNTY OF LOUISA
ORDINANCE**

At a regular meeting of the Board of Supervisors of the County of Louisa held in the Louisa County Public Meeting Room at 5:00 PM on the 16th day of October 2023, at which the following members were present, the following ordinance was adopted by a majority of all members of the Board of Supervisors, the vote being recorded in the minutes of the meeting as shown below:

RESULT:	
MOVER:	None
SECONDER:	None
AYES:	None

**A RESOLUTION TO AMEND THE LOUISA COUNTY CODE, CHAPTER 10,
ARTICLE III TRANSIENT OCCUPANCY TAX SECTION 10-52**

WHEREAS, Code of Virginia §58.1-3819 allows any county, by duly adopted ordinance, to levy a transient occupancy tax on hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days; and

WHEREAS, any county that imposes a transient occupancy tax at a rate greater than two percent shall, by ordinance, provide that (i) any excess from a rate over two percent, but not exceeding five percent, shall be designated and spent solely for tourism and travel, marketing of tourism or initiatives that, as determined after consultation with the local tourism industry organizations, including representatives of lodging properties located in the county, attract travelers to the locality, increase occupancy at lodging properties, and generate tourism revenues in the locality. For any county that imposes an additional transient occupancy tax, any excess over five percent, the additional amount shall not be restricted in its use and may be spent in the same manner as general revenues; and

WHEREAS, an increase to the transient occupancy tax rate from two percent (2%) to seven percent (7%), would provide support for tourism initiatives in Louisa County as well as support the health, safety, and public welfare needs of our citizens.

NOW THEREFORE, BE IT RESOLVED, on this 16th day of October, 2023, that the Louisa County Board of Supervisors does hereby approve an amendment to Code of Louisa Chapter 10, Article III, Transient Occupancy Tax Section 10-52 -Amount of Tax to increase the transient occupancy tax rate from two percent (2%) to seven percent (7%).

BE IT FURTHER RESOLVED, that effective date of the transient occupancy tax rate change will be January 1, 2024.

A Copy, teste:

Christian R. Goodwin, Clerk
Board of Supervisors
Louisa County, Virginia