

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

**O-03-19**

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 13<sup>th</sup> day of May, 2019:

Present:	Vote:
W.R. Davis, Jr.	Aye
Thomas W. Evelyn	Aye
Patricia A. Paige	Aye
Ron Stiers	Aye
C. Thomas Tiller, Jr.	Aye

---

Motion was made by Mr. Evelyn, which carried 5:0, to adopt the following resolution:

**ORDINANCE TO ELIMINATE AND REPEAL  
SECTION 66-3, ADMISSION TAX ON HORSE RACING  
LICENSEE, AND SECTION 66-6, TAX IMPOSED ON  
ADMISSIONS CHARGED FOR ATTENDANCE AT EVENTS,  
OF THE NEW KENT COUNTY CODE**

**WHEREAS**, Section 58.1-3818 of the Code of Virginia enables New Kent County to enact an ordinance to levy a tax on admissions charged for attendance at certain events within the County; and

**WHEREAS**, New Kent County previously adopted Chapter 66-3 and 66-6 of the New Kent County code authorizing the collection of an admissions tax on horse racing licensees, and admissions charged for attending certain events; and

**WHEREAS**, the Board of Supervisors of New Kent County desire to eliminate the admission tax imposed on County businesses and facilities.

**NOW THEREFORE BE IT ORDAINED AND ENACTED**, by the New Kent County Board of Supervisors pursuant to the authority granted in the Code of Virginia, that Chapters 66-3 and 66-6 are hereby eliminated and repealed as follows:

*Sec. 66-3.— Admission tax on horse racing licensee.*

(a) *—There is hereby imposed, pursuant to Code of Virginia, § 59.1-393, an admissions tax on any licensee granted a license pursuant to Code of Virginia, § 58.1-364 et seq., to conduct a race meeting at a track located solely in the county. Such tax shall be imposed at the amount of*

~~\$.25 on the admission of each person on each day to such racetrack except those persons holding a valid permit pursuant to the statute and those persons actually employed at such track in the capacity for which such permit was issued. The licensee may collect such amount from the ticket holder in addition to the amount charged for the ticket of admission.~~

- ~~(b) If such track or its enclosure is located in two or three localities, each locality may impose a tax hereunder of \$0.125 or \$0.083 per person, respectively.~~
- ~~(c) Each and every licensee shall keep complete records showing the admission of all such persons to the race meeting, which records shall be open to the inspection and copying by any authorized agent of the county at reasonable times. The county shall have the right to audit such admissions and independently confirm the number of admissions to any race meeting. Such licensee shall compute and pay the tax imposed in this section to the treasurer or the county via electronic funds transfer or bank remittance within five business days after the last day of the month in which such meetings occur.~~
- ~~(d) Failure to collect and pay the admission tax imposed under this section shall constitute a criminal offense punishable as a class 1 misdemeanor. There shall also be imposed upon the licensee a penalty of ten percent of the amount due for failure to pay the admission tax when due, and in addition the amount due shall accrue interest at the rate of ten percent until paid.~~
- ~~(e) Gross receipts for license tax purposes under Code of Virginia, § 58.1-3700 et seq., shall not include the admissions tax imposed in this section.~~

~~(Code 1999, § 14-73)~~

~~**State Law reference**—Similar provisions, Code of Virginia, § 59.1-393.~~

~~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 four percent of the amount of charge for admission to any event occurring within the county.~~
- ~~(b) Definitions.  
  
Event 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.  
  
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.~~

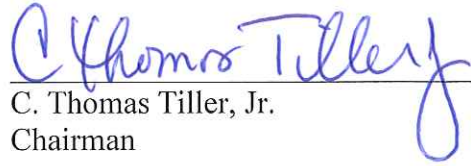
- ~~(2) There shall be attached to such application, a copy of any other permit or license mandated by state, federal or county regulation for such event and a bond made payable to the county executed by a person owning real estate within the county, or by a commercial surety, in an amount equal to twice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

~~(Ord. No. O-03-01, 6-11-2001; Ord. No. O-26-02, 10-8-2002; Ord. No. O-06-07, 6-11-2007)~~

This Ordinance shall take effect on May 13, 2019.



Rodney A. Hathaway  
County Administrator



C. Thomas Tiller, Jr.  
Chairman