

BOARD OF SUPERVISORS  
COUNTY OF NEW KENT  
VIRGINIA

O-03-01

At the regular meeting of the Board of Supervisors of the County of New Kent in the Board Room of the County Office Building in New Kent, Virginia, on the 11th day of June, 2001:

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Present:	Vote:
Rebecca M. Ringley	Aye
James H. Burrell	Aye
Dean E. Raynes	Nay
W. R. "Ray" Davis Jr.	Aye
Julian T. Lipscomb	Aye

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Motion was made by Mrs. Ringley, which carried 4:1, to adopt the following Ordinance:

**Chapter 14, Division 3, Section 14-74**

**A TAX ON ADMISSIONS CHARGED FOR ATTENDANCE  
AT EVENTS IN NEW KENT COUNTY, VIRGINIA**

**Section 14-74 Tax imposed on admissions charged for attendance at events**

A. Pursuant to the authority granted to the County of New Kent, Virginia, by §58.1-3818 of the Code of Virginia, 1950, as amended, there is hereby imposed a tax on admissions charged for attendance at an event in the amount of two percent (2%) of the amount of charge for admission to any event occurring within the County of New Kent, Virginia, except that no tax shall be imposed on admissions charged for attendance at any event that is attended by less than three hundred 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 of New Kent, Virginia.

B. For the purpose of this Ordinance, an "event" shall be defined as an occurrence, affair or other occasion, whether occurring sporadically or on a regular basis and occurring

within the County of New Kent, Virginia. 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 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 and amusement parks.

C. 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 (10) days prior to the event, file with the Commissioner of Revenue an application for a permit to conduct an event and charge admission thereto. 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. 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 of New Kent, Virginia 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.

Any person or organization which intends to conduct more than one (1) 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.

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 (1) 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 Two Dollars (\$2.00) for such amendment.

D. 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 of New Kent, within five (5) 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 ninety (90) days following the event.

E. Anyone conducting an event in New Kent 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 a Twenty-Five Hundred Dollars (\$2,500.00) or twelve (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 (10%) for failure to pay the admission tax when due, and in addition such amount shall accrue interest at the rate of ten percent (10%) per annum until paid. The Commissioner 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. This tax shall not apply to any race meeting at a track for which the admissions tax imposed pursuant to Section 14-73 of the Code of the County of New Kent, Virginia is applicable.

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R. J. Emerson, Jr.  
County Administrator

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Julian T. Lipscomb  
Chairman