

ORDINANCE NO 2018-4
APPALACHIAN REGIONAL EXPOSITION CENTER ADMISSIONS TAX ORDINANCE
OF
WYTHE COUNTY, VIRGINIA

A public hearing was held on Tuesday, October 9, 2018, at 7:05 p.m. in the Board Room of the Wythe County Office Building, 340 South Sixth Street, Wytheville, Virginia to consider enacting Ordinance Number 2018-4, entitled, "Appalachian Regional Exposition Center Admissions Tax Ordinance of Wythe County," as follows:

Section 1: Definitions.

The following words and phrases, when used in this article, shall have the following respective meanings, except where the context clearly indicates a different meaning:

Admissions Charge. The charge made for each admission to any Exposition Center, exclusive of any federal tax thereon, but including a charge made for season tickets, whether obtained by contribution or subscription, and including a cover charge or a charge made for the use of seats or tables, whether reserved or otherwise, and for similar accommodations in the county.

Exposition Center. Any exposition center located in Wythe County that (i) has an indoor arena that seats at least 2,000 persons and an outdoor multipurpose space and (ii) is located on all or part of a parcel or land containing at least forty (40) acres.

Section 2: Levied; Rate.

A tax on the amount paid for the admission to any Exposition Center is hereby levied upon and shall be collected from every person who pays an admission charge to such place. The rate of this tax shall be 10% of the stated admission charge for each person admitted or for each ticket sold at any. If any person is admitted free to any exposition center at any time when an admission charge is made to other persons, no tax shall be levied upon such person so admitted.

Section 3: Exception if Admission Charge is Less Than Ten Cents.

Where the admission charge is less than ten cents (\$.10), no tax shall be payable under this article. Amounts paid for admission by season tickets or subscription shall be exempt only if the amount to be charged the holder or subscriber for a single admission is less than ten cents (\$.10).

Section 4: Collection.

Every person receiving any payment for admission to any Exposition Center with respect to which a tax is levied under this article shall collect the amount of such tax from the person making an admission payment at the time of such payment. If tickets or cards of admission are issued, the tax shall be collected at the time of issuance of such tickets or cards. The tax required to be collected hereunder shall be deemed to be held in trust by the person required to collect the same until remitted as required by this article.

Section 5: Report and Remittance.

The person collecting any admission tax under this article shall make out a report, upon such forms and setting forth such information as the Commission of Revenue may prescribe and require, showing the amount of the admission charge collected, exclusive of the federal tax thereon, and the tax from the admissions for which he is liable, and shall sign and deliver the same to the Treasurer, with a remittance of such tax. Such report and remittance shall be made on or before the twentieth day of each month covering the amount of tax collected during the preceding month. Upon request of the person collecting any admission tax and the written approval of the Commissioner of Revenue or his/her designee, the person collecting any admissions tax may make such report and remittance on the twentieth day of the month following the date of the event.

Any person operating an Exposition Center whereat amusement or entertainment is furnished regularly throughout the year may, upon written application to, and with the written consent of, the Commission of Revenue, or his/her designee, make reports and remittances on a quarterly basis in lieu of the monthly basis provided for in subsection (a) above. Such quarterly reports and remittances shall be made on the twentieth day April, July, October and January in each year, and shall cover the amounts collected during the three (3) months immediately preceding the months in which reports and remittances are required.

If the remittance under this section is by check or money order, the same shall be payable to the county and all remittances received hereunder by the Commissioner of Revenue shall be promptly turned over to the county Treasurer.

Section 6: Failure to Collect, Report or Remit.

If any person shall fail or refuse to remit to the Treasurer the tax required to be collected and paid under this article, within the time and in the amount specified in this article, there shall be added to such tax interest at the maximum yearly rates authorized by general law of commonwealth, as provided for in section 58.1-15, Code of Virginia (1950), as amended, on the amount of the tax for each year or portion thereof from the first day following the day upon which the tax is due.

If any person shall fail or refuse to collect such tax and to make, within the time provided in this article, any report and remittance required by this article, the Commission of Revenue shall proceed in such manner as he or she may deem best to obtain facts and information on which to base his/her estimate of the tax due. As soon as the Commissioner of the Revenue shall procure such facts and information as he/she is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to collect the same and to make such report and remittance, he or she shall proceed to determine such report and remittance, he/she shall proceed to determine and assess against such person the tax and penalties provided for by this article and shall notify such person by mail sent to his/her last known place of address, or through such other methods of communication determined in the Commissioner's discretion, of the total amount of such tax and interest and penalties, and the total amount thereof shall be payable within ten (10) days from the date of such notice.

Section 7: Records to be Kept.

It shall be the duty of every person liable for the collection and payment to the county of any tax imposed by this article to keep and preserve, for a period of three (3) years, such suitable records as may be necessary to determine the amount of such tax, which records the Commissioner of Revenue shall have the right to inspect at all reasonable times.

Section 8: Cessation of Business.

Whenever any person required to collect and pay to the county a tax under this article shall cease to operate or otherwise dispose of his business, any tax payable hereunder to the county shall become immediately due and payable and such person shall immediately make a report and pay the tax due.

Section 9: Violation of Article.

Any person violating or failing to comply with any of the provisions of this article shall be guilty of a Class 1 misdemeanor. Conviction for such violation shall not relieve any person from the payment, collection or remittance of the tax provided in this article.

Section 10: Penalty for Late Remittance or False Return.

If any seller whose duty it is to do so shall fail or refuse to file any report required by this article or to remit to the Treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax a penalty in the amount of ten (10) percent if the failure is not for more than thirty (30) days, with an additional five (5) percent of the total amount of tax owed for each additional thirty (30) days or fraction thereof during which the failure continues, not to exceed twenty-five (25) percent of the taxes collected, or ten dollars (\$10.00), whichever amount is greater. Provided, however, no penalty shall exceed the amount of the tax assessable.

Section 11: Powers and Duties of Commissioner of the Revenue under Article.

It shall be the duty of the Commissioner of Revenue or his/her designee to ascertain the name of every person operating an Exposition Center in the county, liable for the collection of the tax levied by this article, who fails, refuses or neglects to collect the tax or to make, within the time provided by this article, the reports or remittances required herein. The Commissioner of Revenue and his/her designee may have a summons or warrant of arrest issued for such person, and may serve a copy of such summons or execute such warrant upon such person in the manner provided by law. Police powers are hereby conferred upon the Commissioner of the Revenue and his/her designee while engaged in performing their duties as such under the provisions of this section and they shall exercise all the powers and authority of police officers in performing such duties.

Section 12: Effective Date

This ordinance was duly considered following a required public hearing held on October 9, 2018, and was adopted by the Board of Supervisors of Wythe County, Virginia, at its regular meeting held on October 9, 2018, the members voting:

<u>NAME</u>	<u>FOR</u>	<u>AGAINST</u>	<u>ABSENT</u>	<u>ABSTAIN</u>
Joe F. Hale	X			
B.G. "Gene" Horney, Jr.	X			
Brian Vaught	X			
Charlie G. Lester	X			
Coy L. McRoberts	X			
Tim A. Reeves	X			
Ryan Lawson	X			

I certify that this is a true and correct copy taken from the October 9, 2018, minutes of the Wythe County Board of Supervisors meeting.


Martha Collins, Clerk of the Board