



## Dinwiddie County Attorney's Office

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**To:** Board of Supervisors

**CC:** Lori K. Stevens, Commissioner of the Revenue  
W. Kevin Massengill, County Administrator  
Anne Howerton, Deputy County Administrator for Finance and Gen. Svcs.

**From:** Tyler Southall, County Attorney

**Date:** March 29, 2022

**Subject:** Proposed Transient Occupancy Rate Increase

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### **Background:**

House Bill 1214 from the 2020 session of the General Assembly became law and removed the five percent cap on the transient occupancy tax as it applied to Dinwiddie.

I was asked to prepare an amendment to the transient occupancy tax to increase the rate to eight percent (8%). At present the ordinance would designate that any amount of the tax above two percent (2%) would 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 county, increase occupancy at lodging properties, and generate tourism revenues in the county.

### **Action:**

If the Board desires, the attached ordinance can be advertised for public hearing at the April 19, 2022 Board of Supervisors meeting.