

Section 21

Miscellaneous Taxes, 2001

In the 2001 questionnaire that the Cooper Center distributed, local governments were asked to specify any miscellaneous taxes that fell outside of the scope of the questions in the survey. The answers they provided are included in **Table 21.1**.

Table 21.1 provides responses about miscellaneous taxes that were not otherwise categorized in terms of the survey. The most frequently mentioned taxes include short-term rental taxes. These taxes and more are reported by a total of 12 cities, 10 counties, and 2 towns.



Table 21.1
Miscellaneous Taxes, 2001

Locality	Item	Tax Rate
Cities	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Alexandria	Daily rental tax	1% of gross receipts
Chesapeake	Daily rental tax	1% of gross receipts
Danville	Short term rental	1% of gross receipts
Falls Church	Bowling	\$0.05/game
Hampton	Short term rental	1% of gross receipts
Lexington	Short term rental	1% of gross receipts
Martinsville	Short term rental tax	0.5% of gross receipts
Newport News	Daily rental tax	1% of gross receipts
Staunton	Short term rental tax	1% of gross receipts
Virginia Beach	Participatory sports	5.5%
Waynesboro	Rental tax	1% of gross receipts
Winchester	Short term rentals	\$0.80/\$100 of gross receipts
Counties	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Accomack	Seller's fee (real estate)	\$0.50/500
Albemarle	Short-term rental	1% of gross receipts
Chesterfield	Short-term rental	1% of gross proceeds
Fairfax	Short term daily rental tax	1% of gross receipts
Henrico	Off track betting	1/8% of the wagers
	Daily rental tax	1% gross proceeds
N/A	Not applicable.	

Table 21.1 (continued)

Locality	Item	Tax Rate
Counties (continued)		
Lancaster	Automobile graveyard license	\$2/year
Northampton	Pistol dealers license	\$25.75
	Trash collectors license	\$10.75
Prince George	Short term rental tax	1% of gross receipts
	Courthouse maintenance fee	\$2 per case (traffic or criminal)
Prince William	Daily rental tax	1% of gross receipts
York	Short term rental tax	1% of gross receipts
Towns	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of respondents and non-respondents, see Appendix B.	
Haysi	Sale of motor vehicles	\$5 per automobile ^a
Onancock	Ferry tax	\$0.50 per head
N/A	Not applicable.	
^a	Haysi reports that the tax is authorized by local ordinance.	