

Section 20

Miscellaneous Taxes, 2002

In the 2002 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 20.1**.

Table 20.1 provides responses about miscellaneous taxes that were not otherwise categorized in terms of the survey. The table has entries for 13 cities, 9 counties, and 1 town. The most frequently mentioned miscellaneous tax is a tax on short-term rentals. The daily rental tax is usually 1 percent on gross rental receipts.



Table 20.1
Miscellaneous Taxes, 2002

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
Fredericksburg	Short term rental	1% of gross receipts
Hampton	Short term rental	1% of gross receipts
	Gas consumption reg. tax	up to \$0.002
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%
Waynesboro	Rental tax	1% of gross receipts
Winchester	Short term rentals	1% 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
Lancaster	Automobile graveyard license	\$2/year
	Alcoholic beverage license	by seating capacity, \$200-\$500
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.)		
Onancock	Ferry tax	\$0.50 per head