

## Section 20

### Miscellaneous Taxes, 2003

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In the 2003 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 15 cities, 11 counties, and 3 towns.

The most frequently mentioned miscellaneous tax is the daily rental property tax, a tax on businesses involved in renting property other than automobiles. It is usually a 1 percent tax on gross rental receipts. The tax is permitted by § 58.1-3510.1. Daily rental property is defined in § 58.1-3510

as "... all tangible personal property held for rental and owned by a person engaged in the short-term rental business, except trailers as defined in § 46.2-100 and other tangible personal property required to be licensed or registered with the Department of Motor Vehicles, Department of Game and Inland Fisheries, or the Department of Aviation." Such property is considered to be a part of the merchants' capital category. However, certain localities that do not tax according to the merchants' capital regulations still collect the daily rental property tax as a miscellaneous tax. For localities that employ the full-blown merchants' capital tax, see Section 8. Localities that use only the daily rental tax are included in this section.



**Table 20.1**  
**Miscellaneous Taxes, 2003**

| Locality  | Item                         | Tax Rate                            |
|---|------------------------------|-------------------------------------|
| <b>Cities</b> (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                |
| Charlottesville   | Daily rental tax             | 1% of gross receipts                |
| Danville  | Daily rental tax             | 1% of gross receipts                |
| Falls Church  | Bowling                      | \$0.05/game                         |
| Fredericksburg  | Daily rental tax             | 1% of gross receipts                |
| Hampton   | Daily rental tax             | 1% of gross receipts                |
| Lexington   | Daily rental tax             | 1% of gross receipts                |
| Martinsville  | Daily rental tax             | 0.5% of gross receipts              |
| Newport News  | Daily rental tax             | 1% of gross receipts                |
| Norfolk   | Daily rental tax             | 1% of gross receipts                |
| Staunton  | Daily rental tax             | 1% of gross receipts                |
| Virginia Beach  | Participatory sports         | 5%                                  |
| Waynesboro  | Daily rental tax             | 1% of gross receipts                |
| Winchester  | Daily rental tax             | 1% of gross receipts                |
| <b>Counties</b> (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 per \$500 of receipt of sale |
| Albemarle   | Daily rental tax             | 1% of gross receipts                |
| Arlington   | Daily rental tax             | 1% of gross receipts                |
| Chesterfield  | Daily rental tax             | 1% of gross proceeds                |
| Fairfax   | 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    |
| Northampton   | Pistol dealers license tax   | \$25.75                             |
|   | Trash collector license tax  | \$10.75                             |
| Prince George   | Daily 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  | Daily rental tax             | 1% of gross receipts                |
| <b>Towns</b> (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.) |                              |                                     |
| Leesburg  | Daily rental tax             | 1% of gross receipts                |
| Onancock  | Ferry tax                    | \$0.50 per head                     |