

Section 17

Excise Taxes on Meals, Transient Occupancy, Cigarettes, Tobacco, Admissions, and Motor Fuels, 2004

Among the many local taxes levied by Virginia's localities are five excise sales taxes on meals, transient occupancy, cigarettes, admissions, and motor fuels. **Table 17.1** provides a detailed list of rates for these taxes for the 39 cities, 59 counties, and 101 towns reporting such taxes in effect during the 2004 fiscal year.

MEALS TAX

The meals tax is a flat percentage imposed on the price of a meal. The authority to levy this tax varies greatly among jurisdictions.

Counties may levy a meals tax (§ 58.1-3833) on food and beverages offered for human consumption if the tax is approved in a voter referendum. However, several counties have been exempted from the voter referendum requirement [see § 58.1-3833 (B) of the *Code of Virginia*].

There are certain restrictions in applying the meals tax. The tax cannot be imposed on food that meets the definition of food under the Federal Food Stamp Program, with the exception of sandwiches, salad bar items, certain prepackaged salads, and non-factory sealed beverages. Finally, the meals tax, cannot exceed 4.0 percent. The limit applies only to counties. Cities and towns may exceed that amount. Accordingly, 26 cities and 35 towns report charging a meals tax over 4 percent.

The first column of Table 17.1 lists the rates for the meals tax. All cities impose a meals tax. The median tax rate is 5 percent. The minimum rate, charged by Fairfax, is 2 percent and the maximum, charged by six cities (Franklin, Hampton, Lynchburg, Newport News, Norfolk, and Portsmouth), is 6.5 percent. The meals tax rate is slightly lower among the 35 counties that report having it. All counties that report having the meal tax have a rate of 4 percent except for Appomattox which has a rate of 5 percent. Among the 99 towns that report having a meals tax, the minimum rate is 1 percent, the maximum 6.5 percent, and the median rate is 4 percent.

Furthermore, counties are restricted in their authority to levy the meals tax within the limits of an incorporated town unless the town grants the county authority to do so (§ 58.1-3711). Cities and towns are granted the authority (indirectly) to levy the meals under the "general taxing powers" found in their charters (§ 58.1-3840).

In 2004, two cities (Lynchburg and Winchester) raised their meals tax rates. Of the towns that responded to both

the 2003 and 2004 surveys, thirteen (Ashland, Christiansburg, Clarksville, Clintwood, Damascus, Farmville, Haysi, Hillsville, Louisa, Orange, Pulaski, Tappahannock, and Wytheville) reported raising their meals tax rates in 2004.

TRANSIENT OCCUPANCY TAX

The transient occupancy tax (or lodging tax) is a flat percentage imposed on the charge for the occupancy of any room or space in hotels, motels, boarding houses, travel campgrounds, and other facilities providing lodging for less than thirty days. The authority to levy this tax varies greatly among jurisdictions.

According to § 58.1-3819 of the *Code*, counties may levy a transient occupancy tax with a maximum tax rate of 2 percent. Counties satisfying conditions described in § 58.1-3819 (A) may increase their transient occupancy tax to a maximum of 5 percent. The portion of the tax collections exceeding 2 percent must be used by the county for tourism and tourism related expenses. In 2004, amendments authorized the counties of Floyd, Fairfax, Rockbridge and the cities of Lexington and Buena Vista to impose the additional fee.

James City and York counties are authorized, starting in 2004, to impose a transient occupancy tax not to exceed \$2 per night. The revenues raised are to be spent advertising the Greater Williamsburg area as a tourist destination.

The counties of Chesterfield, Henrico, and Hanover may, under § 58.1-3823, impose an additional lodging tax not to exceed 1 percent of the charge for the room. This revenue is designated for the development and improvement of the Virginia Performing Arts Foundation's facilities in Richmond and for promoting tourism.

Furthermore, counties are restricted in their authority to levy the lodging tax within the limits of an incorporated town unless the town grants the county authority to do so (§ 58.1-3711). Cities and towns are granted the authority (indirectly) to levy the lodging taxes under the "general taxing powers" found in their charters (§ 58.1-3840).

The median rate for the 36 cities that report using the transient occupancy tax is 5 percent, the minimum 2 percent, and the maximum (Colonial Heights, Franklin, Hopewell, Norfolk, Portsmouth, Richmond, and Virginia Beach) 8 percent, though Virginia Beach has a rate of 10.5 percent

for special districts. Fifty-six counties report imposing a transient occupancy tax. The extremes range from 2 to 8 percent with a median rate of 2 percent. The 62 towns that report having the tax show a median of 4 percent with a minimum rate of 1 percent and a maximum of 6 percent.

In 2004, four cities (Franklin, Fredericksburg, Hopewell, Winchester) and 1 county (Craig) raised their transient occupancy tax rates. Of the towns that responded to both the 2003 and 2004 surveys, seven (Blacksburg, Christiansburg, Culpeper, Farmville, Orange, Saltville, Wytheville) reported raising their transient occupancy tax rates.

CIGARETTE AND TOBACCO TAXES

The state is authorized by § 58.1-1001 of the *Code* to levy a tax on cigarettes of 1.25 mills per cigarette (2.5 cents on a pack of twenty) for cigarettes sold or stored before August 1, 2004. It may impose an excise tax of one cent on each cigarette sold or stored (20 cents on a pack of 20) after August 1, 2004 and before midnight, June 30, 2005. After that date, it may impose an excise tax of 1.5 cents on each cigarette sold or stored (30 cents on a pack of 20). Section 58.1-3830 allows for the local taxation of the sale or use of cigarettes.

Cities and towns are authorized to levy the tax only if they had authority to do so prior to January 1, 1977. The right to levy the tax has been granted to only a few counties by general law. Fairfax and Arlington counties may levy the cigarette tax with a maximum rate of 5 cents per pack or the amount levied under state law, whichever is greater (§ 58.1-3831). The two counties have followed the state's example and raised their taxes to one cent per cigarette, or 20 cents on a pack of 20. No county cigarette tax is applicable within town limits if the town's governing body does not authorize that county to levy the tax.

Unlike the meals and transient occupancy taxes, which are added directly to the bill at the time of purchase, the cigarette tax is added onto the price per pack before the purchaser buys the cigarettes. The tobacco tax is levied either as a flat tax or as a portion of gross receipts. If no schedule is given in Table 17.1, then it should be read as a flat tax. A total of 30 cities levy some sort of tax on cigarettes, while 3 counties and 31 towns report doing so.

In 2004, ten cities (Alexandria, Covington, Franklin, Fredericksburg, Manassas, Manassas Park, Newport News, Norfolk, Virginia Beach, and Waynesboro) raised their cigarette tax rates. Thirteen towns (Big Stone Gap, Blacksburg, Coeburn, Damascus, Gordonsville, Haysi, Marion, Mount Jackson, Pound, Pulaski, Tappahannock, Tazewell, and Woodstock) reported raising their cigarette tax rates.

ADMISSIONS TAX

Events to which admissions are charged are classified into five groups by § 58.1-3817 of the *Code of Virginia*; they are: 1) those events from which the gross receipts go entirely to chari-

table purposes; 2) admissions charged for events sponsored by public and private educational institutions; 3) admissions charged for entry into museums, botanical or similar gardens, and zoos; 4) admissions charged for sporting events; and 5) all other admissions.

In imposing the admissions tax, localities have the authority to tax each class of admissions with the same or with a different tax rate. A locality may impose admission taxes at lower rates for events held in privately-owned facilities than for events held in facilities owned by the locality. Section 58.1-3818 allows a locality to exempt certain qualified charitable events from admissions tax charges. Five counties (Fairfax, Arlington, Dinwiddie, and New Kent, and Prince George) have been granted permission to levy an admissions tax at a rate not to exceed 10 percent of the amount of charge for admissions (§§ 58.1-3818 and 58.1-3840). Only three counties, Dinwiddie, New Kent, and Roanoke, currently levy the tax. Cities and towns are granted the authority (indirectly) to levy the admissions tax under the "general taxing powers" found in their charters (§ 58.1-3840). Fifteen cities, 3 counties, and 2 towns (Culpeper and Vinton) reported levying the admissions tax. For cities, the levy ranged from 4 percent (Fredericksburg) to the full 10 percent. The median rate was 7.5 percent.

MOTOR FUELS SALES TAX

Under § 58.1-1720, any county or city that is a member of a transportation district with a commuter mass transport system, or in any transportation district controlled by an agency as defined in § 15.2-4502, and which is contiguous to the Northern Virginia Transportation District, may levy a sales tax of 2 percent on the retail price of fuels sold for any purpose other than resale. Furthermore, § 58.1-1721 requires that during the first full fiscal year in which the tax is levied, the real estate tax and/or other locally levied taxes must be reduced in an amount that would have been or has been spent by the locality on rail or bus services, but is instead paid for by the revenues of the sales tax on fuels.

A tax is imposed by 11 localities working as part of two transportation commissions. The Northern Virginia Transportation Commission (NVTC) consists of Fairfax, Loudoun, and Arlington counties and Alexandria, Fairfax, and Falls Church cities. It helps provide financial support for the activities of the Washington Metropolitan Area Transit Authority (WMATA, also known as the Metro) and the Virginia Railway Express (VRE), the commuter line between Washington D.C. and Manassas and Fredericksburg. The other commission, the Potomac and Rappahannock Transportation Commission (PRTC), consists of 3 cities (Fredericksburg, Manassas, and Manassas Park), and 2 counties (Prince William and Stafford). It provides support to rail transport (VRE) in the affected counties and bus services originating in Prince William County through Omniride and Omnmlink.



**Table 17.1
Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2004**

| Locality | Meals (Restaurant) Tax (%) | Transient Occupancy (Hotel and Motel) Tax (%) | Cigarette Tax (\$ Per Pack) | Admissions Tax (%) | Motor Vehicle Fuel Tax (%) |
|---|----------------------------------|--|--|---------------------------------------|-------------------------------|
| Cities (Note: All cities responded to the survey.) | | | | | |
| Alexandria | 3.0 | 5.5% + \$1 per night | 0.30 (20 cig.) 0.625 (25 cig.) | N/A | 2.0 |
| Bedford | 5.0 | 5.0 | 0.20 | N/A | N/A |
| Bristol | 6.0 | 6.0 | 0.04 (20 cig.) 0.05 (25 cig.) | N/A | N/A |
| Buena Vista | 4.0 | 4.0 | N/A | N/A | N/A |
| Charlottesville | 3.0 | 5.0 | 0.12 | N/A | N/A |
| Chesapeake | 5.5 | 6.0 | 0.50 (20 cig.) 0.625 (25 cig.) 0.75 (30 cig.) | 10.0 | N/A |
| Colonial Heights | 5.0 | 8.0 | N/A | N/A | N/A |
| Covington | 4.0 | 2.0 | 0.20 | N/A | N/A |
| Danville | 4.5 | 3.0 | N/A | N/A | N/A |
| Emporia | 5.0 | 5.0 | N/A | N/A | N/A |
| Fairfax | 2.0 | 4.0 | 0.50 | N/A | 2.0 |
| Falls Church | 4.0 | 5.0 | 0.25 (20 cig.) 0.3125 (25 cig.) | N/A | 2.0 |
| Franklin | 6.5 | 8.0 | 0.50 | N/A | N/A |
| Fredericksburg | 4.5 | 5.0 | 0.25 | 4.0 | 2.0 |
| Galax | 4.0 | N/A | N/A | N/A | N/A |
| Hampton | 6.5 | 7.5 | 0.65 | 10.0 | N/A |
| Harrisonburg | 6.0 | 6.0 | 0.30 | 5.0 | N/A |
| Hopewell | 4.5 | 8.0 | N/A | N/A | N/A |
| Lexington | 4.0 | 6.0 | N/A | N/A | N/A |
| Lynchburg | 6.5 | 5.5% + \$1 per night | 0.35 (20 cig.) 0.4375 (25 cig.) | 7.0 | N/A |
| Manassas | 4.0 | 5.0 | 0.50 (20 cig.) 0.625 (25 cig.) 0.750 (30 cig.) | N/A | 2.0 |
| Manassas Park | 4.0 | N/A | 0.50 | N/A | 2.0 |
| Martinsville | 5.0 | 2.0 | 0.20 | N/A | N/A |
| Newport News | 6.5 | 7.5 | 0.65 (20 cig.) 0.8125 (25 cig.) 0.9750 (30 cig.) | 7.5 | N/A |
| Norfolk | 6.5 | 8.0 | 0.55 (20 cig.) 0.6875 (25 cig.) | 10.0 | N/A |
| Norton | 5.0 | 4.0 | N/A | N/A | N/A |
| Petersburg | 4.0 | 4.0 | 0.10 (20 cig.) 0.15 (25 cig.) | 5.0 | N/A |
| Poquoson | 5.5 | N/A | 0.10 | N/A | N/A |
| Portsmouth | 6.5 | 8.0 | 0.50 (20 cig.) 0.63 (25 cig.) | 10.0 | N/A |
| Radford | 5.0 | 5.0 | N/A | N/A | N/A |
| Richmond | 5.0 | 8.0 | N/A | 7.0 | N/A |
| Roanoke | 4.0 | 7.0 | 0.17 (20 cig.) 0.2125 (25 cig.) | 9.0 Civic Center 6.5 Other | N/A |
| Salem | 4.0 | 4.0 | 0.0075/cigarette | 5.0 | N/A |
| Staunton | 5.0 | 4.0 | 0.15 | N/A | N/A |
| Suffolk | 5.5 | 6.0 | 0.50 (20 cig.) 0.625 (25 cig.) | 10.0 | N/A |
| Virginia Beach | 5.5 | 8.0 10.5 ^a | 0.50 (20 cig.) 0.63 (25 cig.) | 10.0 ^b 5.0 ^c | N/A |
| Waynesboro | 5.0 | 5.0 | 0.20 | N/A | N/A |
| Williamsburg | 5.0 | 5.0 | 0.25 | N/A | N/A |
| Winchester | 5.0 | 5.0 | 0.10 | 5.0 | N/A |

N/A Not applicable.

^a Imposed in special districts.

^b For concert events.

^c For sporting events.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2004 (continued)

| Locality | Meals (Restaurant) Tax (%) | Transient Occupancy (Hotel and Motel) Tax (%) | Cigarette Tax (\$ Per Pack) | Admissions Tax (%) | Motor Vehicle Fuel Tax (%) |
|--|----------------------------------|--|--|-----------------------|-------------------------------|
| Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.) | | | | | |
| Accomack | N/A | 2.0 | N/A | N/A | N/A |
| Albemarle | 4.0 | 5.0 | N/A | N/A | N/A |
| Alleghany | 4.0 | 2.0 | N/A | N/A | N/A |
| Amherst | 4.0 | 2.0 | N/A | N/A | N/A |
| Appomattox | 5.0 | N/A | N/A | N/A | N/A |
| Arlington | 4.0 | 5.25 | 0.20 (20 cig.) ^d 0.25 (25 cig.) | N/A | 2.0 |
| Augusta | 4.0 | 4.0 | N/A | N/A | N/A |
| Bedford | 4.0 | 5.0 | N/A | N/A | N/A |
| Bland | 4.0 | 2.0 | N/A | N/A | N/A |
| Botetourt | 4.0 | 5.0 | N/A | N/A | N/A |
| Buchanan | N/A | 2.0 | N/A | N/A | N/A |
| Caroline | 4.0 | 5.0 | N/A | N/A | N/A |
| Carroll | 4.0 | 2.0 | N/A | N/A | N/A |
| Chesterfield | N/A | 8.0 | 0.50 (20 cig.) | N/A | N/A |
| Clarke | N/A | 2.0 | N/A | N/A | N/A |
| Craig | 4.0 | 2.0 | N/A | N/A | N/A |
| Culpeper | N/A | 2.0 | N/A | N/A | N/A |
| Dinwiddie | 4.0 | 2.0 | N/A | 4.0 | N/A |
| Fairfax | N/A | 2.0 | 0.20 (20 cig.) 0.25 (25 cig.) 0.30 (30 cig.) | N/A | 2.0 |
| Franklin | 4.0 | 5.0 | N/A | N/A | N/A |
| Frederick | 4.0 | 2.0 | N/A | N/A | N/A |
| Giles | N/A | 2.0 | N/A | N/A | N/A |
| Gloucester | 4.0 | 4.0 | N/A | N/A | N/A |
| Greene | 4.0 | 2.0 | N/A | N/A | N/A |
| Greensville | 4.0 | 2.0 | N/A | N/A | N/A |
| Halifax | N/A | 5.0 | N/A | N/A | N/A |
| Hanover | N/A | 8.0 | N/A | N/A | N/A |
| Henrico | N/A | 8.0 | N/A | N/A | N/A |
| Henry | 4.0 | 2.0 | N/A | N/A | N/A |
| Isle of Wight | N/A | 2.0 | N/A | N/A | N/A |
| James City | 4.0 | 4.0 | N/A | N/A | N/A |
| King George | 4.0 | 5.0 | N/A | N/A | N/A |
| Lee | N/A | 2.0 | N/A | N/A | N/A |
| Loudoun | N/A | 5.0 | N/A | N/A | 2.0 |
| Madison | 4.0 | N/A | N/A | N/A | N/A |
| Mecklenburg | N/A | 2.0 | N/A | N/A | N/A |
| Montgomery | 4.0 | 2.0 | N/A | N/A | N/A |
| Nelson | 4.0 | 2.0 | N/A | N/A | N/A |
| New Kent | N/A | N/A | N/A | 2.0 | N/A |
| Northampton | 4.0 | 2.0 | N/A | N/A | N/A |
| Nottoway | N/A | 2.0 | N/A | N/A | N/A |
| Orange | 4.0 | 2.0 | N/A | N/A | N/A |
| Page | 4.0 | 4.0 | N/A | N/A | N/A |
| Prince George | 4.0 | 2.0 | N/A | N/A | N/A |
| Prince William | N/A | 5.0 | N/A | N/A | 2.0 |
| Pulaski | 4.0 | 5.0 | N/A | N/A | N/A |
| Rappahannock | 4.0 | 2.0 ^e | N/A | N/A | N/A |
| Roanoke | 4.0 | 5.0 | N/A | 5.0 | N/A |
| Rockbridge | 4.0 | 4.0 | N/A | N/A | N/A |
| Rockingham | N/A | 2.0 | N/A | N/A | N/A |
| Scott | N/A | 2.0 | N/A | N/A | N/A |
| Shenandoah | N/A | 2.0 | N/A | N/A | N/A |
| Spotsylvania | 4.0 | 5.0 | N/A | N/A | N/A |
| Stafford | 4.0 | 5.0 | N/A | N/A | 2.0 |
| Warren | 4.0 | 2.0 | N/A | N/A | N/A |

N/A Not applicable.

^d Arlington County will have a tax change effective on July 1, 2005. The change will be as follows: \$0.30 (20 cig.) and \$0.37 (25 cig.)^e Rappahannock County charges four percent if meals are included.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2004 (continued)

| Locality | Meals (Restaurant) Tax (%) | Transient Occupancy (Hotel and Motel) Tax (%) | Cigarette Tax (\$ Per Pack) | Admissions Tax (%) | Motor Vehicle Fuel Tax (%) |
|--|----------------------------------|--|--|-----------------------|-------------------------------|
| Counties (continued) | | | | | |
| Washington | N/A | 2.0 | N/A | N/A | N/A |
| Wise | N/A | 5.0 | N/A | N/A | N/A |
| Wythe | 4.0 | 5.0 | N/A | N/A | N/A |
| York | 4.0 | 5.0 | N/A | N/A | N/A |
| Towns (Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.) | | | | | |
| Abingdon | 5.0 | 5.0 | N/A | N/A | N/A |
| Altavista | 5.5 | 5.5 | N/A | N/A | N/A |
| Amherst | 4.0 | 2.0 | N/A | N/A | N/A |
| Appomattox | 5.0 | 5.0 | N/A | N/A | N/A |
| Ashland | 5.0 | 4.0 | N/A | N/A | N/A |
| Berryville | 2.0 | N/A | N/A | N/A | N/A |
| Big Stone Gap | 5.0 | 5.0 | 0.05 | N/A | N/A |
| Blacksburg | 5.0 | 6.0 | 0.25 | N/A | N/A |
| Blackstone | 4.5 | N/A | N/A | N/A | N/A |
| Bluefield | 4.0 | N/A | 0.03 | N/A | N/A |
| Boones Mill | 4.0 | N/A | N/A | N/A | N/A |
| Bowling Green | 4.0 | 5.0 | N/A | N/A | N/A |
| Boydton | 4.0 | N/A | N/A | N/A | N/A |
| Bridgewater | 4.0 | N/A | N/A | N/A | N/A |
| Brodnax | 5.0 | 5.0 | N/A | N/A | N/A |
| Buchanan | 4.0 | N/A | N/A | N/A | N/A |
| Burkeville | 4.5 | 5.0 | N/A | N/A | N/A |
| Cedar Bluff | 4.0 | N/A | N/A | N/A | N/A |
| Chase City | 4.0 | N/A | N/A | N/A | N/A |
| Chilhowie | 4.0 | 5.0 | 0.18 (20 cig.) 0.18 (25 cig.) 0.18 (30 cig.) | N/A | N/A |
| Chincoteague | 4.0 | 2.0 | N/A | N/A | N/A |
| Christiansburg | 5.0 | 5.0 | 0.20 (20cig.) 0.25 (25 cig.) 0.30 (30 cig.) | N/A | N/A |
| Clarksville | 5.0 | 3.0 | N/A | N/A | N/A |
| Clifton Forge | 4.5 | N/A | 0.04 (20 cig.) 0.05 (25 cig.) 0.06 (30 cig.) | N/A | N/A |
| Clinchco | 4.5 | N/A | N/A | N/A | N/A |
| Clintwood | 5.0 | 3.0 | N/A | N/A | N/A |
| Coeburn | 5.0 | N/A | 0.05 | N/A | N/A |
| Colonial Beach | 4.0 | 4.0 | N/A | N/A | N/A |
| Crewe | 4.5 | N/A | N/A | N/A | N/A |
| Culpeper | 4.5 | 5.0 | 0.10 | 1.0 | N/A |
| Damascus | 5.0 | 5.0 | 0.05 | N/A | N/A |
| Dayton | 4.0 | N/A | N/A | N/A | N/A |
| Dublin | 4.0 | N/A | N/A | N/A | N/A |
| Duffield | 3.5 | N/A | N/A | N/A | N/A |
| Dumfries | 4.0 | 4.0 | 0.30 | N/A | N/A |
| Edinburg | 4.0 | 2.0 | N/A | N/A | N/A |
| Exmore | 4.0 | 2.0 | N/A | N/A | N/A |
| Farmville | 6.5 | 6.5 | N/A | N/A | N/A |
| Fincastle | 4.0 | N/A | N/A | N/A | N/A |
| Fries | 4.0 | N/A | N/A | N/A | N/A |
| Front Royal | 4.0 | 6.0 | N/A | N/A | N/A |
| Gate City | 3.5 | N/A | N/A | N/A | N/A |
| Glade Spring | 5.0 | N/A | N/A | N/A | N/A |
| Gordonsville | 4.5 | N/A | 0.10 | N/A | N/A |
| Grundy | 4.0 | N/A | 0.02 | N/A | N/A |

N/A Not applicable.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2004 (continued)

| Locality | Meals (Restaurant) Tax (%) | Transient Occupancy (Hotel and Motel) Tax (%) | Cigarette Tax (\$ Per Pack) | Admissions Tax (%) | Motor Vehicle Fuel Tax (%) |
|--------------------------|----------------------------------|--|---|-----------------------|-------------------------------|
| Towns (continued) | | | | | |
| Haysi | 5.0 | N/A | 0.05 | N/A | N/A |
| Herndon | 1.5 | 6.0 | 0.35 (20 cig.) 0.4375 (25 cig.) | N/A | N/A |
| Hillsville | 5.0 | 4.0 | N/A | N/A | N/A |
| Honaker | 4.0 | N/A | N/A | N/A | N/A |
| Independence | 5.0 | 5.0 | N/A | N/A | N/A |
| Iron Gate | 4.0 | N/A | N/A | N/A | N/A |
| Irvington | N/A | 2.0 | N/A | N/A | N/A |
| Keysville | 5.0 | N/A | N/A | N/A | N/A |
| Kilmarnock | 4.0 | 4.0 | 0.05 | N/A | N/A |
| Lebanon | 4.0 | 4.0 | N/A | N/A | N/A |
| Leesburg | 3.5 | 6.0 | 0.50 (20 cig.) 0.625 (25 cig.) 0.75 (30 cig.) | N/A | N/A |
| Louisa | 4.5 | N/A | N/A | N/A | N/A |
| Luray | 4.0 | 3.0 | N/A | N/A | N/A |
| Madison | 4.0 | N/A | N/A | N/A | N/A |
| Marion | 5.0 | 4.0 | 0.12 (20 cig.) | N/A | N/A |
| Middleburg | 3.0 | 3.0 | N/A | N/A | N/A |
| Middletown | 4.0 | 4.0 | N/A | N/A | N/A |
| Mount Jackson | 5.0 | 5.0 | 0.15 | N/A | N/A |
| Narrows | 2.0 | 4.0 | N/A | N/A | N/A |
| New Market | 4.0 | 3.0 | N/A | N/A | N/A |
| Occoquan | 1.0 | 1.0 | N/A | N/A | N/A |
| Onancock | N/A | 2.0 | N/A | N/A | N/A |
| Orange | 5.0 | 2.0 | N/A | N/A | N/A |
| Pearisburg | 4.0 | N/A | N/A | N/A | N/A |
| Pennington Gap | 3.0 | 2.0 | N/A | N/A | N/A |
| Pound | 4.0 | 4.0 | 0.05 | N/A | N/A |
| Pulaski | 5.0 | N/A | 0.15 (20 cig.) 0.13 (25 cig.) | N/A | N/A |
| Richlands | 4.0 | N/A | N/A | N/A | N/A |
| Rocky Mount | 4.0 | 5.0 | N/A | N/A | N/A |
| Rural Retreat | 4.0 | N/A | N/A | N/A | N/A |
| Saint Paul | 5.0 | 5.0 | 0.05 | N/A | N/A |
| Saltville | 5.0 | 5.0 | 0.05 | N/A | N/A |
| Scottsville | 4.0 | 5.0 | N/A | N/A | N/A |
| Shenandoah | 4.0 | 4.0 | N/A | N/A | N/A |
| Smithfield | 4.0 | 5.0 | 0.25 | N/A | N/A |
| South Boston | 3.0 | 4.5 | N/A | N/A | N/A |
| South Hill | 4.5 | 4.5 | N/A | N/A | N/A |
| Stanley | 4.0 | 4.0 | N/A | N/A | N/A |
| Stephens City | 4.0 | 5.0 | N/A | N/A | N/A |
| Strasburg | 5.0 | N/A | N/A | N/A | N/A |
| Surry | 3.0 | 3.0 | N/A | N/A | N/A |
| Tappahannock | 4.0 | 2.0 | 0.15 | N/A | N/A |
| Tazewell | 4.0 | N/A | 0.03 | N/A | N/A |
| Timberville | 4.0 | 4.0 | N/A | N/A | N/A |
| Toms Brook | 3.0 | N/A | N/A | N/A | N/A |
| Urbanna | 4.0 | N/A | N/A | N/A | N/A |
| Vienna | 4.0 | 4.0 | 0.50 (20 cig.) 0.625 (25 cig.) | N/A | N/A |
| Vinton | 4.0 | 2.0 | N/A | 5.0 | N/A |
| Warrenton | 4.0 | 4.0 | 0.15 (20 cig.) 0.1875 (25 cig.) 0.225 (30 cig.) | N/A | N/A |
| Warsaw | 2.0 | N/A | N/A | N/A | N/A |

N/A Not applicable.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2004 (continued)

| Locality | Meals (Restaurant) Tax (%) | Transient Occupancy (Hotel and Motel) Tax (%) | Cigarette Tax (\$ Per Pack) | Admissions Tax (%) | Motor Vehicle Fuel Tax (%) |
|--------------------------|----------------------------------|--|-----------------------------------|-----------------------|-------------------------------|
| Towns (continued) | | | | | |
| Washington | 2.5 | 2.5 | N/A | N/A | N/A |
| Waverly | 3.5 | N/A | N/A | N/A | N/A |
| Windsor | 4.0 | N/A | 0.25 | N/A | N/A |
| Wise | 5.0 | 4.0 | 0.05 | N/A | N/A |
| Woodstock | 5.0 | 3.0 | 0.05 | N/A | N/A |
| Wytheville | 6.0 | 6.0 | 0.03 (20 cig.) 0.045 (25 cig.) | N/A | N/A |

N/A Not applicable.