

Section 20

Miscellaneous Taxes, 2004

In the 2004 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 14 cities, 12 counties, and 2 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.



**Table 20.1
Miscellaneous Taxes, 2004**

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
Charlottesville	Daily rental tax	1% of gross receipts
Chesapeake	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
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
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 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
Loudoun	Daily rental tax	1% gross receipts
	Mixed beverage license tax	By seating capacity: \$200 100 seats; \$350 = 101-150; \$500 >150
	Private non-profit club	\$350
Northampton	Pistol dealers license tax	\$25.75
	Trash collector license tax	\$10.75
Prince George	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
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.)		
Leesburg	Daily rental tax	1% of gross receipts
Onancock	Ferry tax	\$0.50 per head