

Section 17

Excise Taxes on Meals, Transient Occupancy, Cigarettes, Tobacco, Admissions, and Motor Fuels, 2005

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, 62 counties, and 99 towns reporting such taxes in effect during the 2005 fiscal year.

MEALS TAX

The meals tax is a flat percentage imposed on the price of a meal. In fiscal year 2004, it accounted for 6.0 percent of the total tax revenue for cities, 0.9 percent for counties, and 18.2 percent for large towns. The authority to levy this tax varies greatly among jurisdictions, so the tax varies significantly between individual cities, counties, and towns. For information on 2004 tax receipts of individual localities, see Appendix C.

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. Also, the meals tax cannot exceed 4 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 39 counties that report having it. All counties that report having the meal tax have a rate of 4 percent except for Dickenson, which lists 2 percent. Among the 94 towns that report having a meals tax, the minimum rate is 1.5 percent, the maximum 6.5 percent, and the median rate is 4 percent.

The following table summarizes the dispersion of the meal tax rates among cities, counties, and towns:

Rate	Number of Localities			
	Cities	Counties	Towns	Total
1-2%	1	1	3	5
2.1-3%	1	0	6	7
3.1-4%	11	38	50	99
4.1-5%	13	0	29	42
5.1-6%	7	0	5	12
6.1-7%	6	0	1	7
Total	39	39	94	172

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).

TRANSIENT OCCUPANCY TAX

The transient occupancy tax (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. In 2005, section § 58.1-3826 was clarified in an opinion issued by the Attorney General. The tax applies to rooms intended or suitable for dwelling and sleeping. Therefore, the tax does not apply to such rooms used for alternative purposes, such as banquet rooms and meeting rooms.

In fiscal year 2004, the occupancy tax accounted for 1.8 percent of the total tax revenue for cities, 0.8 percent for counties, and 3.7 percent for towns. These are averages; the relative importance of the tax varies significantly among individual cities, counties, and towns. For information on 2004 tax receipts of individual localities, see Appendix C.

According to § 58.1-3819, 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 2005, amendments authorized the counties of Craig, Prince George, and Carroll to impose the additional fee. They join the following counties now charging the extra fee: Albemarle, Arlington, Augusta,

Bedford, Botetourt, Caroline, Chesterfield, Fairfax, Franklin, Gloucester, Halifax, Hanover, Henrico, James City, King George, Loudoun, Page, Prince William, Pulaski, Roanoke, Rockbridge, Spotsylvania, Stafford, Wise, Wythe, and York.

The County of Rockbridge, along with the cities of Lexington and Buena Vista, was granted the authority to increase occupancy taxes in order to service debts of the Virginia Horse Center Foundation and the Rockbridge Industrial Development Authority.

The County of Arlington may, under § 58.1-3822, continue to impose an additional lodging tax not to exceed 1/4 percent of the charge for the room. The sunset date for this tax extends to January 1, 2009. This revenue is designated to promote tourism, travel, or businesses that generate tourism in the county.

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 37 cities that report using the transient occupancy tax is 5.5 percent, the minimum 2 percent, and the maximum (Colonial Heights, Franklin, Hampton, Hopewell, Norfolk, Portsmouth, Richmond, and Virginia Beach) 8 percent, though Virginia Beach has a rate of 10.5 percent for special districts. Fifty-nine 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 2 percent and a maximum of 7 percent.

The following table summarizes the dispersion of the transient occupancy tax among cities, counties, and towns:

Rate	Number of Localities			
	City	County	Town	Total
up to 2%	2	31	10	43
2.1 - 3%	1	0	7	8
3.1 - 4%	6	5	16	27
4.1 - 5%	9	18	21	48
5.1 - 6%	7	2	5	14
Over 6%	11	3	3	17
Total	36	59	62	157

CIGARETTE AND TOBACCO TAXES

In fiscal year 2004, cigarette and tobacco taxes accounted for 1.5 percent of the total tax revenue collected by cities, and 2.3 percent of that collected by towns. Revenues were negligible for counties. These are averages; the relative importance of the tax varies significantly among individual cities, counties, and towns. For information on individual localities see Appendix C.

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 30 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 28 towns report doing so.

The following table, based on the tax of a pack of 20 cigarettes, summarizes the dispersion of cigarette taxes among cities, counties, and towns.

Tax levied	Number of Localities			
	City	County	Town	Total
up to 15 cents	7	0	22	29
16 - 30 cents	8	2	3	13
31 - 45 cents	2	0	0	2
46 - 60 cents	9	0	3	12
over 60 cents	4	0	0	4
Total	30	2	28	60

ADMISSIONS TAX

In fiscal year 2004, the admissions tax accounted for 0.4 percent of the total tax revenue for cities. Receipts were negligible for counties and large towns. These are averages; the relative importance of the tax varies significantly among individual localities. For information on receipts by individual localities, see Appendix C.

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 charitable 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). Sixteen cities 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

The motor fuels sales tax account for 0.2 percent of the tax revenues of cities and 0.3 percent for counties. These are averages; the relative importance of the tax varies significantly among individual cities and counties.

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 Omnalink.



Table 17.1

Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2005

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	70¢	10.0 ^a	2.0
Bedford	5.0	5.0	20¢	N/A	N/A
Bristol	6.0	6.0	4¢ (20 cig.) 5¢ (25 cig.)	N/A	N/A
Buena Vista	4.0	4.0	N/A	N/A	N/A
Charlottesville	4.0	6.0	25¢	N/A	N/A
Chesapeake	5.5	8.0	50¢ (20 cig.) 62.5¢ (25 cig.) 75¢ (30 cig.)	10.0	N/A
Colonial Heights	5.0	8.0	N/A	N/A	N/A
Covington	4.0	2.0	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	50¢	N/A	2.0
Falls Church	4.0	5.0	50¢ (20 cig.) 63¢ (25 cig.)	N/A	2.0
Franklin	6.5	8.0	75¢	N/A	N/A
Fredericksburg	4.5	5.0	31¢	4.0	2.0
Galax	4.0	N/A	N/A	N/A	N/A
Hampton	6.5	8.0	65¢	10.0	N/A
Harrisonburg	6.0	6.0	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	35¢ (20 cig.) 43.75¢ (25 cig.)	7.0	N/A
Manassas	4.0	5.0	50¢ (20 cig.) 62.5¢ (25 cig.) 75¢ (30 cig.)	N/A	2.0
Manassas Park	4.0	N/A	50¢	N/A	2.0
Martinsville	5.0	2.0	20¢	N/A	N/A
Newport News	6.5	7.5	65¢ (20 cig.) 81.25¢ (25 cig.) 97.50¢ (30 cig.)	7.5	N/A
Norfolk	6.5	8.0	55¢ (20 cig.) 68.75¢ (25 cig.)	10.0	N/A
Norton	5.0	4.0	N/A	N/A	N/A
Petersburg	4.0	4.0	10¢ (20 cig.) 15¢ (25 cig.)	5.0	N/A
Poquoson	5.5	N/A	10¢	N/A	N/A
Portsmouth	6.5	8.0	50¢ (20 cig.) 63¢ (25 cig.)	10.0	N/A
Radford	5.0	5.0	15¢	N/A	N/A
Richmond	6.0	8.0	N/A	7.0	N/A
Roanoke	4.0	7.0	27¢	9.0 Civic Center 6.5 Other	N/A
Salem	4.0	4.0	0.75¢/cigarette	5.0	N/A
Staunton	5.0	4.0	15¢	N/A	N/A
Suffolk	5.5	6.0	50¢ (20 cig.) 62.5¢ (25 cig.)	10.0	N/A
Virginia Beach	5.5	8.0 10.5 ^b	50¢ (20 cig.) 63¢ (25 cig.)	10.0 ^c 5.0 ^d	N/A
Waynesboro	5.0	5.0	20¢	N/A	N/A
Williamsburg	5.0	5.0	25¢	N/A	N/A
Winchester	5.0	5.0	10¢	5.0	N/A

N/A Not applicable.
^a Not to exceed \$0.50 per person.
^b Imposed in special districts.
^c For concert events.
^d For sporting events.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2005
(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 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
Arlington	4.0	5.25	30¢ (20 cig.) 37.5¢ (25 cig.)	N/A	2.0
Augusta	4.0	4.0	N/A	N/A	N/A
Bath	N/A	2.0	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	5.0	N/A	N/A	N/A
Chesterfield	N/A	8.0	N/A	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
Dickenson	2.0	N/A	N/A	N/A	N/A
Dinwiddie	4.0	2.0	N/A	4.0	N/A
Fairfax	N/A	4.0	30¢ (20 cig.) 37.5¢ (25 cig.) 45¢ (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
Grayson	N/A	2.0	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	4.0	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	4.0	2.0	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	5.0	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	6.0	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

N/A Not applicable.

^eRappahannock County charges four percent if meals are included.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2005
(continued)

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (Per Pack)	Admissions Tax (%)	Motor Vehicle Fuel Tax (%)
Counties (continued)					
Stafford	4.0	5.0	N/A	N/A	2.0
Warren	4.0	2.0	N/A	N/A	N/A
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	5.0	N/A	N/A	N/A
Berryville	2.0	N/A	N/A	N/A	N/A
Big Stone Gap	6.0	5.0	5¢	N/A	N/A
Blacksburg	5.0	7.0	30¢	N/A	N/A
Blackstone	4.5	N/A	N/A	N/A	N/A
Bluefield	4.0	N/A	3¢	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	5.0	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
Cape Charles	4.0	4.0	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	12¢ (20 cig.) 18¢ (25 cig.) 18¢ (30 cig.)	N/A	N/A
Chincoteague	4.0	2.0	N/A	N/A	N/A
Christiansburg	6.0	7.0	30¢ (20cig.) 37.5¢ (25 cig.) 45¢ (30 cig.)	N/A	N/A
Clarksville	5.0	5.0	N/A	N/A	N/A
Clifton	N/A	N/A	5¢ (20 cig.) 6.25¢ (25 cig.)	N/A	N/A
Clifton Forge	4.5	N/A	4¢ (20 cig.) 5¢ (25 cig.) 6¢ (30 cig.)	N/A	N/A
Clinchco	4.5	N/A	5¢	N/A	N/A
Clintwood	5.0	3.0	5¢	N/A	N/A
Coeburn	5.0	N/A	5¢	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	5.0	5.0	10¢	1.0	N/A
Damascus	5.0	5.0	5¢	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
Edinburg	4.0	2.0	N/A	N/A	N/A
Elkton	4.0	N/A	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

N/A Not applicable.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2005
(continued)

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (Per Pack)	Admissions Tax (%)	Motor Vehicle Fuel Tax (%)
Towns (continued)					
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
Glade Spring	5.0	N/A	N/A	N/A	N/A
Gordonsville	4.5	N/A	10¢	N/A	N/A
Grundy	4.0	N/A	5¢	N/A	N/A
Herndon	1.5	6.0	50¢ (20 cig.) 62.5¢ (25 cig.) 75¢ (30 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	5¢	N/A	N/A
Lacrosse	4.5	4.5	N/A	N/A	N/A
Lebanon	4.0	4.0	N/A	N/A	N/A
Leesburg	3.5	6.0	50¢ (20 cig.) 62.5¢ (25 cig.) 75¢ (30 cig.)	N/A	N/A
Louisa	5.5	N/A	N/A	N/A	N/A
Lovettsville	N/A	5.0	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	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
Narrows	4.0	4.0	N/A	N/A	N/A
New Market	4.0	3.0	N/A	N/A	N/A
Onancock	N/A	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	5¢	N/A	N/A
Pulaski	5.0	N/A	15¢ (20 cig.) 18¢ (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	5¢	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	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	15¢	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	4.0	N/A	N/A	N/A
Vienna	4.0	4.0	50¢ (20 cig.) 62.5¢ (25 cig.)	N/A	N/A
Vinton	4.0	2.0	N/A	5.0	N/A

N/A Not applicable.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2005
(continued)

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (Per Pack)	Admissions Tax (%)	Motor Vehicle Fuel Tax (%)
Towns (continued)					
Wachapreague	N/A	2.0	N/A	N/A	N/A
Warrenton	4.0	4.0	15¢ (20 cig.) 18.75¢ (25 cig.) 22.5¢ (30 cig.)	N/A	N/A
Warsaw	2.0	N/A	N/A	N/A	N/A
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	25¢	N/A	N/A
Wise	5.0	4.0	5¢	N/A	N/A
Woodstock	5.0	3.0	5¢	N/A	N/A
Wytheville	6.0	6.0	9¢	N/A	N/A
N/A Not applicable.					