

Initial Review: 03/15/2022  
Set Public Hearing: 03/15/2022  
Publication Dates: March 28 & April 4, 2022 Media: Winchester Star, County Website  
Public Hearing: April 11, 2022 Code Update: \_\_\_\_\_  
Approved on a motion by: \_\_\_\_\_

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Chapter 165, Article XVII: The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165 Article XVII, Transient Occupancy Tax, §165-76 Tax levied; amount of tax – to increase the transient occupancy tax from 3.5% to 5% effective January 1, 2023.

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## Chapter 165 Taxation

### Article XVII Transient Occupancy Tax

*§ 165-76. Tax levied; amount of tax.*  
[2007-07-19] Pursuant to authority contained in § 58.1-3819 Transient occupancy tax of the Code of Virginia a transient occupancy tax is hereby levied on:

- Hotels,
- Motels,
- Boardinghouses,
- Travel campgrounds and
- Other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days.

Such tax shall be ~~3.5%~~ **5%** of the amount of charge for the occupancy of any room or space occupied.