

**BOARD OF SUPERVISORS
COUNTY OF LOUISA
ORDINANCE**

At a regular meeting of the Board of Supervisors of the County of Louisa held in the Louisa County Public Meeting Room at 5:00 PM on the 8th day of September 2026, at which the following members were present, the following ordinance was adopted by a majority of all members of the Board of Supervisors, the vote being recorded in the minutes of the meeting as shown below:

RESULT:	
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None

**AN ORDINANCE TO AMEND LOUISA COUNTY CODE CHAPTER 70, ARTICLE XII.
TRANSIENT OCCUPANCY TAX, SECTIONS 70-269 (DEFINITIONS), 70-270 (LEVY
OF TAX; AMOUNT), 70-271 (COLLECTION OF TAX BY LODGING
ESTABLISHMENT), 70-272 (REPORTS AND REMITTANCE), 70-273
(ENFORCEMENT AND ADMINISTRATION), 70-275 (EXEMPTIONS), AND 70-277
(DISCOUNT)**

WHEREAS, Virginia Code §58.1-3819 grants the governing body the authority to levy a tax on the total amount paid for transient room rentals to generate revenue for tourism, marketing, and service improvements in Louisa County; and

WHEREAS, Chapter 70-269 will be amended to add various definitions relating to accommodations; and

WHEREAS, Chapter 70-270 will be amended to provide clarification regarding the levy of taxes; and

WHEREAS, Chapter 70-271 will be amended to make the Accommodations Provider liable for the collection of the total amount of the transient occupancy tax, from the transient, for retail sales not facilitated by an Accommodations Intermediary; and

WHEREAS, Chapter 70-272 will be amended to revise report requirements for the

Accommodations Provider; and

WHEREAS, Chapter 70-273 will be amended to require the commissioner of revenue to ascertain the name of every Accommodations Provider liable for collection of the tax imposed; and

WHEREAS, Chapter 70-275 will be amended to clarify that no transient occupancy tax shall be payable on charges for accommodations paid to any hospital, medical clinic, convalescent home, or home for the aged; and

WHEREAS, Chapter 70-777 will be amended to clarify that Accommodations Providers will be allowed five percent of the amount of the tax due and accounted for in the form of a deduction on their return, where the amount due is not delinquent at the time of payment.

NOW, THEREFORE, BE IT ORDAINED on this 8th day of September 2026, that the Louisa County Board of Supervisors approves the amendments to Chapter 70, Sections 70-269, 70-270, 70-271, 70-272, 70-273, 70-275 and 70-277.

A Copy, teste:

Christian R. Goodwin, Clerk
Board of Supervisors
Louisa County, Virginia