

ORDINANCE NO. 4685

AN ORDINANCE to amend and reordain Section 3-2-357 (LEVY AND RATE OF SHORT-RENTAL TAX), of Article T (SHORT-TERM RENTAL TAX), Chapter 2 (TAXATION), of Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-357 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-357 Levy and rate of short-term rental tax.

(a) In addition to all other taxes of every kind now or hereinafter imposed by law, for tax year 2009 and each year thereafter, there is hereby levied and imposed:

(1) on every person engaged in a short-term rental business as defined in subsection 3-2-356(f)(1) a short-term rental tax of one percent on the gross proceeds of such business; and

(2) on every person engaged in a short-term rental business as defined in subsection 3-2-356(f)(2) a short-term rental tax of one and-one-half percent on the gross proceed of such business.

(b) This tax shall be levied in addition to the sales tax levied under section 3-2-91 of this code.

~~(c) The imposition and collection of a short term rental tax pursuant to this article with respect to rental property shall be in lieu of taxation of such rental property as tangible business personal property in the same tax year.~~

~~(d) Except for daily rental vehicles, pursuant to § 58.1-3510 of the Code of Virginia (1950), as amended, and short-term rental property, rental property shall be classified, assessed and taxed as tangible personal property if such property:~~

~~(1) is owned and rented by a person not engaged in the short term rental business as defined in subsection 3-2-356(f); or~~

~~(2) has acquired situs in the Commonwealth of Virginia and is owned and rented by a person who does not collect and remit to the city a short term rental tax with respect to the rental of such property.~~

Section 2. That this ordinance shall become effective upon the date and at the time of its final passage.

WILLIAM D. EUILLE
Mayor

Final Passage: November 13, 2010