



City of Harrisonburg, Virginia

Office of the City Manager

409 South Main Street
Harrisonburg, VA 22802
(540) 432-7701 / FAX (540) 432-7778

Kurt D. Hodgen
City Manager

TO: Kurt Hodgen, City Manager
FROM: G. Chris Brown, City Attorney
DATE: 03/01/16
RE: Admission Tax Ordinance 4-2-97, 4-2-106 and 4-2-107

Summary: This is an update of the City's Admissions Tax Ordinance to conform to state law and to add all available collection options. These changes accomplish the following: Amending and re-enacting the Admissions Tax, Section 4-2-97, renumbered to set forth levied amounts, Section 4-2-98, renumbered and amended to set forth classes for taxation purposes, Section 4-2-106 to change interest and penalties set forth to ten percent (10%) each, and Section 4-2-107 Penalty to provide for criminal penalties and civil fines for falsifying electronic records and criminal penalties for failure to pay owed Admission Tax.

Background: It has been several years since the Admissions Tax Ordinance was reviewed. These changes seek to bring the Admissions Tax Ordinance into conformance with state law and to provide additional collection options.

Key Issues:

1. Change interest to 10%
2. Add penalty the day after the tax is due
3. Clarify collection options

Environmental Impact: None

Fiscal Impact: None

Prior Actions: None

Alternatives: (a) adopt amendments as presented
(b); or
(c) Do not adopt ordinance at this time

Community Engagement: n/a



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RE: Admissions Tax Ordinance Amendment

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Recommendation: These amendments have been reviewed by the Treasurer, the Commissioner of Revenue, the Director of Finance and the City Attorney. The staff recommends the amendments be adopted as presented.

Attachments: Current ordinance showing recommended amendments.

Review:

G. Chris Brown, Kurt Hodgen, Anne Lewis and Erica Kann

The initiating Department Director will place in Legistar, in sequence of transmittal, the names of each department that must initial their review in order for this item to be placed on the City Council agenda. The completion of review only addresses the readiness of the issue for Council consideration. This does not address the recommendation for approval or denial of the issue.

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