

## Section 21

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### Miscellaneous Taxes, 2000

In the 2000 questionnaire that the Cooper Center distributed, local governments were asked to specify any miscellaneous taxes that fell outside of the scope of the questions in the survey. The answers are included in **Table 21.1**.

**Table 21.1** provides responses about miscellaneous taxes that were not otherwise categorized in terms of the survey. The most frequently mentioned taxes include short-term rental taxes. These taxes and more are reported by a total of 12 cities, 9 counties, and 2 towns.



**Table 21.1**  
**Miscellaneous Taxes, 2000**

Locality	Item	Tax Rate
<b>Cities</b>	Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Alexandria	Daily rental tax	1% of gross receipts
Chesapeake	Daily rental tax	1% of gross receipts
Danville	Short term rental	1%
Falls Church	Bowling	\$0.05/game
Hampton	Short term rental	1%
Lexington	Short term rental	1%
Martinsville	Short term rental tax	0.5%
Newport News	Daily rental tax	1%
Staunton	Short term rental tax	1% of gross receipts
Virginia Beach	Participatory sports	5.5%
Waynesboro	Rental tax	1% of gross receipts
Winchester	Short term rentals	\$0.80/100
<b>Counties</b>	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.	
Accomack	Seller's fee (real estate)	\$0.50/500
Chesterfield	Short-term rental	1% of gross proceeds
Fairfax	Short term daily rental tax	1% of gross receipts
Henrico	Off track betting	1/8% of the wagers
	Daily rental tax	1% gross proceeds
Lancaster	Automobile graveyard license	\$2/year
Northampton	Pistol dealers license	\$25.75
	Trash collectors license	\$10.75

... No response.  
N/A Not applicable.

**Table 21.1 (continued)**

Locality	Item	Tax Rate
<b>Counties (continued)</b>		
Prince George	Courthouse maintenance fee	\$2 on traffic & criminal cases
Prince William	Daily rental (58.1-3510 to 58.1-3510.1)	1%
York	Short term rental tax	1% of gross receipts
<b>Towns</b>	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of respondents and non-respondents, see Appendix B.	
Haysi	Sale of motor vehicles	\$5/ automobile
Onancock	Ferry tax	\$0.50/head
...	No response.	
N/A	Not applicable.	