

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2003

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (\$ Per Pack)	Admissions Tax (%)	Motor Vehicle Fuel Tax (%)
Alexandria	3.0	5.5% + \$1 per night	0.30 (20 cig.) 0.375 (25 cig.) 0.450 (30 cig.)	N/A	2.0
Bedford	5.0	5.0	0.20 0.04 (20 cig.)	N/A	N/A
Bristol	6.0	6.0	0.05 (25 cig.)	N/A	N/A
Buena Vista	4.0	4.0	N/A	N/A	N/A
Charlottesville	3.0	5.0	0.12 0.50 (20 cig.)	N/A	N/A
Chesapeake	5.5	6.0	0.625 (25 cig.) 0.75 (30 cig.)	10.0	N/A
Colonial Heights	5.0	8.0	N/A	N/A	N/A
Conington	4.0	2.0	N/A	N/A	N/A
Danville	4.5	3.0	N/A	N/A	N/A
Emporia	5.0	5.0	N/A	N/A	N/A
Fairfax	2.0	4.0	0.25 (20 cig.)	N/A	2.0
Falls Church	4.0	5.0	0.3125 (25 cig.) 0.25 (20 cig.)	N/A	2.0
Franklin	6.5	7.0	0.35 0.375 (30 cig.)	N/A	N/A
Fredericksburg	4.5	4.0	0.05 N/A	4.0	2.0
Galax	4.0	N/A	N/A	N/A	N/A
Hampton	6.5	7.5	0.65	10.0	N/A
Harrisonburg	6.0	6.0	0.30	5.0	N/A
Hopewell	4.5	5.5	N/A	N/A	N/A
Lexington	4.0	4.0	N/A	5.0	N/A
Lynchburg	6.0	5.5% + \$1 per night	0.35 (20 cig.) 0.4375 (25 cig.) 0.25 (20 cig.)	N/A	N/A
Manassas	4.0	5.0	0.25 (20 cig.) 0.3125 (25 cig.)	N/A	2.0
Manassas Park	4.0	N/A	0.15 0.375 (30 cig.)	N/A	2.0
Marlinsville	5.0	2.0	0.20	N/A	N/A
Newport News	6.5	7.5	0.45 (20 cig.) 0.5625 (25 cig.)	7.5	N/A
Norfolk	6.5	8.0	0.55 (20 cig.) 0.675 (30 cig.)	10.0	N/A
Norton	5.0	4.0	N/A 0.10 (20 cig.)	N/A	N/A
Petersburg	4.0	4.0	0.15 (25 cig.) 0.10 (20 cig.)	5.0	N/A
Poquoson	5.5	N/A	0.10 0.50 (20 cig.)	N/A	N/A
Portsmouth	6.5	8.0	0.63 (25 cig.) 0.50 (20 cig.)	10.0	N/A
Radford	5.0	5.0	N/A	N/A	N/A
Richmond	5.0	8.0	N/A	7.0	N/A
Roanoke	4.0	7.0	0.17 (20 cig.) 0.2125 (25 cig.)	9.0 Civic Center 5.5 Other	N/A
Salem	4.0	4.0	0.0075/cigarette	5.0	N/A
Staunton	5.0	4.0	N/A	N/A	N/A
Suffolk	5.5	6.0	0.50 (20 cig.)	10.0	N/A
Virginia Beach	5.5	8.0	0.625 (25 cig.) 0.32 (20 cig.) 0.40 (25 cig.)	10.0 <sup>a</sup>	N/A
Waynesboro	5.0	5.0	0.04	N/A	N/A
Williamsburg	5.0	5.0	0.25	N/A	N/A
Winchester	4.0	4.0	0.10	5.0	N/A

N/A Not applicable.  
<sup>a</sup> Imposed in special districts.  
<sup>b</sup> For concert events.  
<sup>c</sup> For sporting events.

Locality	Meals (Restaurant) Tax (%)	Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (\$ Per Pack)	Admissions Tax (%)	Motor Vehicle Fuel Tax (%)
Haysi	4.0	N/A	N/A	N/A	N/A
Hemdon	1.5	6.0	0.35 (20 cig.)	N/A	N/A
Hillsville	4.0	4.0	N/A	N/A	N/A
Honaker	4.0	N/A	N/A	N/A	N/A
Iron Gate	4.0	N/A	N/A	N/A	N/A
Irvington	N/A	2.0	N/A	N/A	N/A
Kilmarnock	4.0	4.0	0.05	N/A	N/A
Lebanon	4.0	4.0	N/A	N/A	N/A
Leesburg	3.5	6.0	0.50 (20 cig.)	N/A	N/A
Louisa	3.0	N/A	0.75 (30 cig.)	N/A	N/A
Luray	4.0	3.0	N/A	N/A	N/A
Madison	4.0	N/A	N/A	N/A	N/A
Manon	5.0	4.0	0.02 (20 cig.)	N/A	N/A
Middleburg	3.0	3.0	N/A	N/A	N/A
Middletown	4.0	4.0	N/A	N/A	N/A
Monteary	1.0	N/A	N/A	N/A	N/A
Mount Jackson	5.0	5.0	0.10	N/A	N/A
Narrows	2.0	4.0	N/A	N/A	N/A
New Market	4.0	3.0	N/A	N/A	N/A
Ocoquan	1.0	1.0	N/A	N/A	N/A
Orancock	N/A	2.0	N/A	N/A	N/A
Orange	4.5	N/A	N/A	N/A	N/A
Peasburg	4.0	N/A	N/A	N/A	N/A
Pembroke	4.0	N/A	N/A	N/A	N/A
Fennington Gap	3.0	2.0	N/A	N/A	N/A
Pound	4.0	4.0	N/A	N/A	N/A
Pulaski	4.0	N/A	0.10 (20 cig.)	N/A	N/A
Purcellville	3.0	N/A	0.13 (25 cig.)	N/A	N/A
			0.30 (20 cig.)		
			0.375 (25 cig.)		
			0.45 (30 cig.)		
Richlands	4.0	N/A	N/A	N/A	N/A
Rocky Mount	4.0	5.0	N/A	N/A	N/A
Rural Retreat	4.0	N/A	N/A	N/A	N/A
Saint Paul	5.0	5.0	0.05	N/A	N/A
Saltville	5.0	N/A	0.05	N/A	N/A
Scottsville	4.0	5.0	N/A	N/A	N/A
Shenandoah	4.0	4.0	N/A	N/A	N/A
Smithfield	4.0	5.0	0.25	N/A	N/A
South Boston	3.0	4.5	N/A	N/A	N/A
South Hill	4.5	4.5	N/A	N/A	N/A
Stanley	4.0	4.0	N/A	N/A	N/A
Stephens City	5.0	5.0	N/A	N/A	N/A
Strasburg	5.0	N/A	N/A	N/A	N/A
Surry	3.0	3.0	N/A	N/A	N/A
Tappanhook	3.0	2.0	N/A	N/A	N/A
Tazewell	4.0	N/A	0.02	N/A	N/A
Timberville	4.0	4.0	N/A	N/A	N/A
Toms Brook	3.0	4.0	N/A	N/A	N/A
Urbanna	4.0	N/A	N/A	N/A	N/A
Vienna	4.0	4.0	0.50 (20 cig.)	N/A	N/A
Vinton	4.0	2.0	0.625 (25 cig.)	5.0	N/A
Wachapreague	N/A	2.0	N/A	N/A	N/A

N/A Not applicable.

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2003 (continued)

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2003 (continued)

Locality	Transient Meals (Restaurant) Tax (%)	Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (\$ Per Pack)	Admissions Tax (%)	Motor Vehicle Fuel Tax (%)
Abingdon	5.0	5.0	N/A	N/A	N/A
Altavista	5.5	5.5	N/A	N/A	N/A
Amherst	4.0	2.0	N/A	N/A	N/A
Appomattox	5.0	5.0	N/A	N/A	N/A
Ashland	4.0	4.0	N/A	N/A	N/A
Berryville	2.0	N/A	N/A	N/A	N/A
Big Stone Gap	5.0	5.0	N/A	N/A	N/A
Blacksburg	5.0	4.0	0.20 (20 cig.)	N/A	N/A
Blackstone	4.5	N/A	N/A	N/A	N/A
Bluefield	4.0	N/A	0.03	N/A	N/A
Boones Mill	4.0	N/A	N/A	N/A	N/A
Bowling Green	4.0	5.0	N/A	N/A	N/A
Boynton	4.0	N/A	N/A	N/A	N/A
Bridgewater	4.0	N/A	N/A	N/A	N/A
Brodnax	5.0	5.0	N/A	N/A	N/A
Buchanan	4.0	N/A	N/A	N/A	N/A
Burkeville	4.5	5.0	N/A	N/A	N/A
Cape Charles	4.0	2.0	N/A	3.0	N/A
Cedar Bluff	4.0	N/A	N/A	N/A	N/A
Chase City	4.0	N/A	N/A	N/A	N/A
Chilhowie	4.0	5.0	0.12 (20 cig.)	N/A	N/A
Chincoteague	4.0	2.0	N/A	N/A	N/A
Christiansburg	4.0	4.0	0.20 (20cig.)	N/A	N/A
Clarksville	4.0	3.0	N/A	N/A	N/A
Clifton Forge	4.5	N/A	0.04 (20 cig.)	N/A	N/A
			0.05 (25 cig.)		
			0.06 (30 cig.)		
Clinchco	4.5	N/A	N/A	N/A	N/A
Clinthwood	4.0	3.0	N/A	N/A	N/A
Coeburn	5.0	N/A	N/A	N/A	N/A
Colonial Beach	4.0	4.0	N/A	N/A	N/A
Crewe	4.5	N/A	N/A	N/A	N/A
Culpeper	4.5	4.5	0.10	1.0	N/A
Damascus	4.0	5.0	N/A	N/A	N/A
Dayton	4.0	N/A	N/A	N/A	N/A
Dublin	4.0	N/A	N/A	N/A	N/A
Duffield	3.5	N/A	N/A	N/A	N/A
Edinburg	4.0	2.0	N/A	N/A	N/A
Elkton	4.0	N/A	N/A	N/A	N/A
Exmore	4.0	2.0	N/A	N/A	N/A
Farmville	4.5	4.5	N/A	N/A	N/A
Fincastle	4.0	N/A	N/A	N/A	N/A
Fries	4.0	N/A	N/A	N/A	N/A
Front Royal	4.0	6.0	N/A	N/A	N/A
Gate City	3.5	N/A	N/A	N/A	N/A
Gordonsville	4.5	N/A	N/A	N/A	N/A
Grundy	4.0	N/A	0.02	N/A	N/A

Towns (Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.)

York	4.0	5.0	N/A	N/A	N/A
Wythe	4.0	5.0	N/A	N/A	N/A
Wise	N/A	5.0	N/A	N/A	N/A

Counties (continued)

N/A Not applicable

N/A Not applicable.

Locality	Meals (Restaurant) Tax (%)	Transient Occupancy (Hotel and Motel) Tax (%)	Cigarette Tax (\$ Per Pack)	Admissions Tax (%)	Motor Vehicle Fuel Tax (%)
Warsaw	2.0	N/A	N/A	N/A	N/A
Washington	2.5	N/A	N/A	N/A	N/A
Waverly	3.5	N/A	N/A	N/A	N/A
West Point	4.0	N/A	N/A	N/A	N/A
Windsor	4.0	N/A	0.25	N/A	N/A
Wise	5.0	4.0	0.05	N/A	N/A
Woodstock	5.0	3.0	N/A	N/A	N/A
Wytheville	4.0	3.0	0.03 (20 cig.)	N/A	N/A
			0.045 (25 cig.)		
Warrenton	4.0	4.0	0.15 (20 cig.)	N/A	N/A
			0.1875 (25 cig.)		
			0.225 (30 cig.)		
Towns (continued)					

Table 17.1 Meals, Transient Occupancy, Cigarette, Admissions, and Motor Vehicle Fuel Excise Taxes, 2003 (continued)