

COUNTY OF YORK

MEMORANDUM

DATE: May 2, 2025
TO: York County Board of Supervisors
FROM: Mark L. Bellamy, Jr., County Administrator 
SUBJECT: Future Revenue Considerations – Admissions Tax

At the Board's April 17 Work Session, the Board and staff discussed potential future revenue options for the County, including the possibility of implementing an Admissions Tax. After further review and consultation with the County Attorney, staff have determined that Virginia Code § 58.1-3818(C) currently limits our authority in this area:

§ 58.1-3818. Admissions tax in counties.

C. No tax under this section shall be authorized in any county in which a state sales and use tax, in addition to the taxes authorized pursuant to §§ 58.1-603 and 58.1-604, is imposed at a rate of at least one percent, a portion of which is dedicated to the promotion of tourism.

Because the County currently imposes an additional one percent Historic Triangle sales tax, an Admissions Tax is not authorized to levy under the current law.

As the Board is aware, the City of Williamsburg has proposed implementing an Admissions Tax beginning in January 2026, as part of its Fiscal Year 2026 Budget. Since this restriction applies only to counties, not cities, it affects only York County and James City County within the Historic Triangle.

I have spoken with Senator Diggs and plan to work jointly with James City County to propose an amendment to this Code section as part of our upcoming legislative packages. If the General Assembly approves the change, the Board will then have the option to consider this revenue source in the future.