

2022 SESSION**HB 531 Sales and use tax, additional local; revenues to support construction or renovation of schools.**

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SUMMARY AS INTRODUCED:

Additional local sales and use tax to support schools. Authorizes all counties and cities to impose an additional local sales and use tax at a rate not to exceed one percent, with the revenue used only for capital projects for the construction or renovation of schools. Under the bill, the tax can only be imposed if it is initiated by a resolution of the local governing body and approved by the voters in a referendum. The bill requires the governing body to specify in the enacting ordinance the time period, not to exceed 20 years, for which the tax would be imposed, and revenue from the tax is required to be used solely for capital projects for new construction or major renovation of schools in the locality enacting the tax.

Under current law, only Charlotte County, Gloucester County, Halifax County, Henry County, Mecklenburg County, Northampton County, Patrick County, Pittsylvania County, and the City of Danville are authorized to impose such a tax.

FULL TEXT

01/11/22 House: Prefiled and ordered printed; offered 01/12/22 22102113D [pdf](#) | [impact statement](#)

AMENDMENTS

House subcommittee amendments and substitutes offered

HISTORY

01/11/22 House: Prefiled and ordered printed; offered 01/12/22 22102113D

01/11/22 House: Referred to Committee on Finance

01/20/22 House: Assigned Finance sub: Subcommittee #3

01/28/22 House: Subcommittee recommends laying on the table (5-Y 3-N)