

Form and Correctness Approved: *BAP*

Contents Approved:

By: 
Office of the City Attorney

By: 
DEPT. City Attorney's Office

NORFOLK, VIRGINIA

PH-7 ORDINANCE NO. 50,139

AN ORDINANCE TO AMEND AND REORDAIN SECTION 24-234 OF THE NORFOLK CITY CODE SO AS TO ADJUST THE LEVY OF THE CITY'S TAX ON TRANSIENTS OBTAINING LODGING IN SHORT-TERM RENTAL UNITS BY APPLYING THE PER-NIGHT, PER-ROOM FLAT TAX BASED ON THE NUMBER OF BEDROOMS IN THE UNIT.

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BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That Section 24-234 of the Code of the City of Norfolk, Virginia, 1979, is hereby amended and reordained so as to adjust the levy of the city's tax on each transient obtaining lodging in a Short-Term Rental Unit by applying the per-night, per-room flat tax for each bedroom in the unit. The revised sections shall read as follows:

Sec. 24-234. - Levied; amount.

There is hereby levied and imposed, in addition to all other taxes and fees of every kind now imposed by law, on each transient obtaining lodging at any hotel or any short-term rental unit in the city, jointly and severally, a tax equivalent to eight percent (8%) of the room charge plus a flat tax of three dollars (\$3.00) per night of lodging for each bedroom. This levy shall be in addition to the tax equivalent to one percent (1%) of the room charge that is imposed under Virginia Code § 58.1-1743.

Section 2:- That this ordinance shall be in effect on and
after January 1, 2026.

EXHIBITS:

None

Adopted by Council October 7, 2025
Effective January 1, 2026



Richard A. Bull

RICHARD ALLAN BULL

BY:
